

**CITY OF MANCHESTER  
NEW HAMPSHIRE**



**FINANCIAL REPORTS**

**FOR THE NINE MONTHS ENDED  
MARCH 31, 2005**

**UNAUDITED**

**CITY OF MANCHESTER, NEW HAMPSHIRE**  
**QUARTERLY FINANCIAL REPORTS**  
**TABLE OF CONTENTS**  
**FOR THE NINE MONTHS ENDED MARCH 31, 2005**

<u>Page</u>	<u>Title</u>
1	Combined Balance Sheet - All Fund Types - GAAP Basis
3	Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Government Fund Types - GAAP Basis
4	Comparative Combined Balance Sheet - General Fund - GAAP Basis
5	Comparative Statements of Revenues, Expenditures and Changes in Fund Balance - Government General Fund - Comparative FY 2004 versus 2003 - GAAP Basis
6	Budget vs Actual Expenditures by Department with Restricted Items FY 2005 - General Fund - Budget Basis
7	Budget vs Actual Expenditures by Department with Restricted Items FY 2004 - General Fund - Budget Basis
8	Budget vs Actual Expenditures by Department without Restricted Items FY 2005 - General Fund - Budget Basis
9	Budget vs Actual Expenditures by Department without Restricted Items FY 2004 - General Fund - Budget Basis
10	Budget vs Actual Revenue by Department - General Fund Non-Property Tax Revenues FY 2005 - Budget Basis
11	Budget vs Actual Revenue by Type - General Fund Non-Property Tax Revenues FY 2005 - Budget Basis
12	Budget FY 2005 vs Actual Revenue FY 2004 by Type - General Fund Non-Property Tax Revenues - Comparative - Budget Basis
13	Actual Revenue FY 2004 versus FY 2005 by Type - General Fund Non-Property Tax Revenues - Comparative - Budget Basis
14	Combining Balance Sheet - Special Revenues Fund Types - GAAP Basis
15	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Special Revenues Fund Types - GAAP Basis
16	Combining Balance Sheet - Enterprise Fund Types - GAAP Basis
17	Combining Statement of Revenues, Expenditures and Changes in Retained Earnings - Enterprise Fund Types - GAAP Basis
18	Combining Balance Sheet - Permanent Trust Fund Types - GAAP Basis
19	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Permanent Trust Fund Types - GAAP Basis
20	Combining Balance Sheet -Fiduciary Trust Fund Types - GAAP Basis
21	Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Fiduciary Trust Fund Types - GAAP Basis
22	3 Year History by Agency (General) - Budget Basis
29	3 Year History by Agency ( Enterprise) - Budget Basis

City of Manchester, New Hampshire  
Combined Balance Sheet  
All Fund Types  
March 31, 2005  
(Unaudited)  
GAAP Basis  
(QT3BSCONS)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
<b>ASSETS:</b>							
Cash and Cash Equivalents	\$ 361,434.98	\$ 5,857,035.19	\$ 5,232,112.21	\$ 203,866.65	\$ 11,654,449.03	\$ 15,293,652.73	\$ 26,948,101.76
Restricted Cash	3,293,482.70	3,701,795.95	1,674,881.35	82,133.73	8,752,293.73	35,662,242.58	44,414,536.31
Investments	43,254,659.93	1,241,428.62	33,170,211.49	16,809,059.23	94,475,359.27	36,492,246.46	130,967,605.73
Receivables	4,374,389.79	6,656,977.57	(2,483,273.17)	54,994.30	8,603,088.49	21,565,275.48	30,168,363.97
Prepaid Expenses	2,492.58				2,492.58	3,357,354.98	3,359,847.56
Due From Other Funds	1,825,734.28	2,612.04	186,703.00		2,015,049.32		2,015,049.32
Inventories	675,958.92				675,958.92	816,698.60	1,492,657.52
Property and Equipment, Net						578,724,262.04	578,724,262.04
<b>TOTAL ASSETS:</b>	<b><u>\$ 53,788,153.18</u></b>	<b><u>\$ 17,459,849.37</u></b>	<b><u>\$ 37,780,634.88</u></b>	<b><u>\$ 17,150,053.91</u></b>	<b><u>\$ 126,178,691.34</u></b>	<b><u>\$ 691,911,732.87</u></b>	<b><u>\$ 818,090,424.21</u></b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES:</b>							
Accounts Payable	\$ 3,015,038.81	\$ 7,059,083.22	\$ 8,983,399.38		\$ 19,057,521.41	\$ 4,229,437.91	\$ 23,286,959.32
Retainage Payable	15,286.88		245,872.08		261,158.96	3,654,029.73	3,915,188.69
Accrued Liabilities	114,326.28				114,326.28	9,499,022.56	9,613,348.84
Other Liabilities	728,948.78	425,026.94			1,153,975.72	7,633,480.73	8,787,456.45
Insurance Claims Payable	621,964.00				621,964.00		621,964.00
Due to Other Funds	2,612.04	105,567.88			108,179.92	1,906,869.40	2,015,049.32
Due to School District	10,108,068.29				10,108,068.29		10,108,068.29
Bonds Pay Due in more than one year						331,870,497.93	331,870,497.93
Accrual for Compensated Absences						1,551,058.28	1,551,058.28
Deferred Revenue	3,178,156.67	2,822,261.03			6,000,417.70		6,000,417.70
<b>TOTAL LIABILITIES</b>	<b><u>17,784,401.75</u></b>	<b><u>10,411,939.07</u></b>	<b><u>9,229,271.46</u></b>		<b><u>37,425,612.28</u></b>	<b><u>360,344,396.54</u></b>	<b><u>397,770,008.82</u></b>

City of Manchester, New Hampshire  
Combined Balance Sheet  
All Fund Types  
March 31, 2005  
(Unaudited)  
GAAP Basis  
(QT3BSCONS)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
FUND EQUITY:							
Investment in Capital Assets, net of Related Debt						254,468,187.58	254,468,187.58
Retained Earnings:							
Reserved for Equipment Replacement						255,713.34	255,713.34
Reserved for Coverage Account						5,289,609.00	5,289,609.00
Reserved for PFCs						4,873,372.52	4,873,372.52
Reserved for Revenue Bond O&M						8,129,000.00	8,129,000.00
Reserved for Revenue Fund						2,047,720.97	2,047,720.97
Unreserved						56,503,732.92	56,503,732.92
Fund Balances:							
Reserved:							
Encumbrances	2,864,384.88	1,587,709.98	2,988,522.60		7,440,617.46		7,440,617.46
Cemetery and Other Trust Funds				\$ 14,230,971.79	14,230,971.79		14,230,971.79
Library Trust Funds				2,919,082.12	2,919,082.12		2,919,082.12
Workmen's Compensation	2,715,004.00				2,715,004.00		2,715,004.00
Health Insurance	1,933,868.00				1,933,868.00		1,933,868.00
Inventory	595,338.51				595,338.51		595,338.51
Advances	1,700,039.30				1,700,039.30		1,700,039.30
Special Revenue Reserve	1,781,667.97				1,781,667.97		1,781,667.97
Revenue Stabilization	9,633,625.00				9,633,625.00		9,633,625.00
Tax Rate Stabilization Reserve	641,902.98				641,902.98		641,902.98
General Liability Insurance	1,349,058.00				1,349,058.00		1,349,058.00
Arts & Cultural Events		113,884.55			113,884.55		113,884.55
Unreserved:							
Designated Continued Appropriation		5,346,315.77			5,346,315.77		5,346,315.77
Designated Capital Projects			25,562,840.82		25,562,840.82		25,562,840.82
Undesignated	12,788,862.79				12,788,862.79		12,788,862.79
Total Fund Equity:	36,003,751.43	7,047,910.30	28,551,363.42	17,150,053.91	88,753,079.06	331,567,336.33	420,320,415.39
Total Liabilities & Equity	<u>\$ 53,788,153.18</u>	<u>\$ 17,459,849.37</u>	<u>\$ 37,780,634.88</u>	<u>\$ 17,150,053.91</u>	<u>\$ 126,178,691.34</u>	<u>\$ 691,911,732.87</u>	<u>\$ 818,090,424.21</u>

City of Manchester, New Hampshire  
Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
- All Governmental Fund Types -  
For The Nine Months Ended March 31, 2005  
(Unaudited)  
(QT3REGOV)

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
<b>REVENUE:</b>					
Taxes	\$ 64,878,730.20				\$ 64,878,730.20
Federal and State Grants and Aid	4,395,790.23	\$ 5,970,693.02			10,366,483.25
Nonenterprise charge:sales & service	3,385,239.73	12,013.07			3,397,252.80
Licenses and Permits	15,707,234.86				15,707,234.86
Interest	984,018.33	45,387.81	\$ 1,061,143.80	\$ 327,758.85	2,418,308.79
Contributions				62,588.59	62,588.59
Other	7,930,678.75	1,282,667.68		375,057.92	9,588,404.35
<b>TOTAL REVENUES:</b>	<b>97,281,692.10</b>	<b>7,310,761.58</b>	<b>1,061,143.80</b>	<b>765,405.36</b>	<b>106,419,002.84</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General Government	16,343,273.54	6,697,337.82	71,441,691.97	47,438.99	94,529,742.32
Public Safety	29,414,321.68	1,345,387.70	39,131.99		30,798,841.37
Health and Sanitation	2,112,989.33	1,352,605.11			3,465,594.44
Highways and Streets	16,497,584.45	1,563,196.97	4,309,448.43		22,370,229.85
Welfare and Human Services	905,212.95	98,695.23			1,003,908.18
Education and Library	1,825,226.99		189,938.80		2,015,165.79
Parks and Recreation	2,539,187.38	433,940.72	4,413,783.41		7,386,911.51
Investment management fee				14,765.38	14,765.38
<b>Debt Service:</b>					
Principal Retirement	5,499,264.60				5,499,264.60
Interest	5,406,551.07				5,406,551.07
<b>TOTAL EXPENDITURES</b>	<b>80,543,611.99</b>	<b>11,491,163.55</b>	<b>80,393,994.60</b>	<b>62,204.37</b>	<b>172,490,974.51</b>
Excess/(deficiency) of Revenues Over Expenditures	16,738,080.11	(4,180,401.97)	(79,332,850.80)	703,200.99	(66,071,971.67)
<b>OTHER FINANCING SOURCES(USES):</b>					
Proceeds of refunding bonds	83,575,884.41				83,575,884.41
Payment to refunded bond escrow agent	(83,201,960.71)				(83,201,960.71)
Transfers In	996.52	7,059,566.90			7,060,563.42
Transfers Out	(6,174,710.50)	(35,852.92)	(850,000.00)		(7,060,563.42)
<b>TOTAL OTHER</b>	<b>(5,799,790.28)</b>	<b>7,023,713.98</b>	<b>(850,000.00)</b>		<b>373,923.70</b>
Excess(deficiency) of revenue and other sources over expenditures and other uses	10,938,289.83	2,843,312.01	(80,182,850.80)	703,200.99	(65,698,047.97)
Fund Balance, Beginning of Period	25,065,461.60	4,204,598.29	108,734,214.22	16,446,852.92	154,451,127.03
Fund Balance, End of Period	\$ 36,003,751.43	\$ 7,047,910.30	\$ 28,551,363.42	\$ 17,150,053.91	\$ 88,753,079.06

City of Manchester, New Hampshire  
Combined Balance Sheet  
All Fund Types  
March 31, 2005  
(Unaudited)  
GAAP Basis  
(QT3BSCOMP)

	General Fund 3/31/2005	General Fund 3/31/2004	INCREASE (DECREASE)	PERCENT CHANGE
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 361,434.98	\$31,122,270.61	\$(30,760,835.63)	(98.84)
Restricted Cash	3,293,482.70	5,134,646.42	(1,841,163.72)	(35.86)
Investments	43,254,659.93	12,549,963.28	30,704,696.65	244.66
Receivables	4,374,389.79	3,565,365.40	809,024.39	22.69
Prepaid Expenses	2,492.58	1,694.22	798.36	47.12
Due From Other Funds	1,825,734.28	3,630,910.31	(1,805,176.03)	(49.72)
Inventories	675,958.92	676,543.16	(584.24)	(0.90)
<b>TOTAL ASSETS:</b>	<u>\$53,788,153.18</u>	<u>\$56,681,393.40</u>	<u>\$ (2,893,240.22)</u>	<u>(5.10)</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES:</b>				
Accounts Payable	\$ 3,015,038.81	\$ 2,882,266.23	\$ 132,772.58	4.61
Retainage Payable	15,286.88		15,286.88	
Accrued Liabilities	114,326.28	375,657.89	(261,331.61)	(69.57)
Other Liabilities	728,948.78	1,136,585.23	(407,636.45)	(35.87)
Insurance Claims Payable	621,964.00	804,454.00	(182,490.00)	(22.68)
Due to Other Funds	2,612.04		2,612.04	
Due to School District	10,108,068.29	7,639,366.52	2,468,701.77	32.32
Deferred Revenue	3,178,156.67	2,718,388.88	459,767.79	16.91
<b>TOTAL LIABILITIES</b>	<u>17,784,401.75</u>	<u>15,556,718.75</u>	<u>2,227,683.00</u>	<u>14.32</u>
<b>FUND EQUITY:</b>				
Retained Earnings:				
Fund Balances:				
Reserved:				
Encumbrances	2,864,384.88	2,913,527.93	(49,143.05)	(1.69)
Workmen's Compensation	2,715,004.00	2,964,109.72	(249,105.72)	(8.40)
Health Insurance	1,933,868.00	1,879,840.00	54,028.00	2.87
Inventory	595,338.51	589,385.40	5,953.11	1.01
Advances	1,700,039.30	1,623,865.48	76,173.82	4.69
Special Revenue Reserve	1,781,667.97	4,159,664.55	(2,377,996.58)	(57.17)
Revenue Stabilization	9,633,625.00	9,633,625.00		
Tax Rate Stabilization Reserve	641,902.98	1,981,568.29	(1,339,665.31)	(67.61)
General Liability Insurance	1,349,058.00	711,194.60	637,863.40	89.69
Unreserved:				
Undesignated	12,788,862.79	14,667,893.68	(1,879,030.89)	(12.81)
<b>Total Fund Equity:</b>	<u>36,003,751.43</u>	<u>41,124,674.65</u>	<u>(5,120,923.22)</u>	<u>(12.45)</u>
<b>Total Liabilities &amp; Equity</b>	<u>\$53,788,153.18</u>	<u>\$56,681,393.40</u>	<u>\$ (2,893,240.22)</u>	<u>(5.10)</u>

City of Manchester, New Hampshire  
Statements of Revenues, Expenditures and Changes in  
Fund Balances - Actual  
- General Fund -  
For the Nine Months Ended March 31, 2005 & 2004  
(Unaudited)  
GAAP Basis  
(QT3RECOMP)

	FY 2005 ACTUALS	FY 2004 ACTUALS	NC(DEC) IACTUAL	PERCENT CHANGE
REVENUE:				
Taxes	\$ 64,878,730.20	\$ 62,208,150.38	\$ 2,670,579.82	4.29
Federal and State Grants in Aid	4,395,790.23	4,020,728.35	375,061.88	9.33
Nonenterprise charges for sales and services	3,385,239.73	3,603,987.94	(218,748.21)	(6.07)
Licenses and Permits	15,707,234.86	15,089,907.54	617,327.32	4.09
Interest	984,018.33	531,676.64	452,341.69	85.08
Other	<u>7,930,678.75</u>	<u>9,434,528.04</u>	<u>(1,503,849.29)</u>	<u>(15.94)</u>
TOTAL REVENUES:	<u>97,281,692.10</u>	<u>94,888,978.89</u>	<u>2,392,713.21</u>	<u>2.52</u>
EXPENDITURES:				
Current:				
General Government	16,343,273.54	14,627,304.13	1,715,969.41	11.73
Public Safety	29,414,321.68	28,493,277.84	921,043.84	3.23
Health and Sanitation	2,112,989.33	2,041,087.71	71,901.62	3.52
Highways and Streets	16,497,584.45	15,551,281.97	946,302.48	6.09
Welfare and Human Services	905,212.95	948,323.12	(43,110.17)	(4.55)
Education and Library	1,825,226.99	1,789,606.47	35,620.52	1.99
Parks and Recreation	2,539,187.38	2,380,575.65	158,611.73	6.66
Debt Service:				
Principal Retirement	5,499,264.60	5,325,320.33	173,944.27	3.27
Interest	<u>5,406,551.07</u>	<u>3,980,560.20</u>	<u>1,425,990.87</u>	<u>35.82</u>
TOTAL EXPENDITURES:	<u>80,543,611.99</u>	<u>75,137,337.42</u>	<u>5,406,274.57</u>	<u>7.20</u>
Excess/(deficiency) of Revenues Over Expenditures	16,738,080.11	19,751,641.47	(3,013,561.36)	(15.26)
OTHER FINANCING SOURCES(USES):				
Proceeds of refunding bonds	83,575,884.41	24,490,272.81	59,085,611.60	241.26
Payment to refunded bond escrow agent	(83,201,960.71)	(24,321,135.95)	(58,880,824.76)	242.10
Transfers In	996.52	438.77	557.75	127.12
Transfers Out	<u>(6,174,710.50)</u>	<u>(1,612,215.00)</u>	<u>(4,562,495.50)</u>	<u>283.00</u>
TOTAL OTHER:	<u>(5,799,790.28)</u>	<u>(1,442,639.37)</u>	<u>(4,357,150.91)</u>	<u>302.03</u>
Excess(deficiency) of revenue and other sources over expenditures and other uses	10,938,289.83	18,309,002.10	(7,370,712.27)	(40.26)
Fund Balance, Beginning of Period	<u>25,065,461.60</u>	<u>22,815,672.55</u>	<u>2,249,789.05</u>	<u>9.86</u>
Fund Balance, End of Period	<u>\$ 36,003,751.43</u>	<u>\$ 41,124,674.65</u>	<u>\$ (5,120,923.22)</u>	<u>(12.45)</u>

City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department Without Restricted Items  
 For The Nine Months Ended March 31, 2005  
 (UNAUDITED)  
 Budget Basis  
 QT3BUDBNB1

	FY 2005 MODIFIED BUDGET	FY 2005 OBLIGATIONS TO DATE	FY 2005 UNOBLIGATED BALANCE	FY 2005 PERCENT UNOBLIGATED
<b>AGENCIES</b>				
ALDERMEN	\$ 66,919.00	\$ 52,500.00	\$ 14,419.00	21.55
ASSESSORS	539,136.00	384,158.00	154,978.00	28.75
BUILDING	1,034,065.00	784,320.87	249,744.13	24.15
CITY CLERK	1,028,683.00	756,051.90	272,631.10	26.50
MEDO	188,051.00	88,496.22	99,554.78	52.94
CITY SOLICITOR	763,873.00	570,665.20	193,207.80	25.29
FINANCE	1,128,814.00	837,225.39	291,588.61	25.83
INFORMATION SYSTEMS	1,741,669.00	1,351,112.61	390,556.39	22.42
MAYOR	214,162.00	154,272.98	59,889.02	27.96
OFFICE OF YOUTH SERVICES	431,121.00	302,760.98	128,360.02	29.77
HUMAN RESOURCES	711,586.00	488,141.92	223,444.08	31.40
PLANNING	670,433.00	497,981.34	172,451.66	25.72
BUILDING MAINTENANCE DIVISION	6,016,339.00	5,391,874.99	624,464.01	10.38
TAX COLLECTOR	550,195.00	392,243.97	157,951.03	28.71
FIRE	15,174,534.00	11,799,854.54	3,374,679.46	22.24
POLICE	15,667,526.23	11,348,314.04	4,319,212.19	27.57
HEALTH	2,408,524.00	1,637,104.92	771,419.08	32.03
HIGHWAY	15,761,514.00	12,571,686.82	3,189,827.18	20.24
TRAFFIC	2,731,168.00	1,912,321.69	818,846.31	29.98
WELFARE	1,066,784.00	776,322.75	290,461.25	27.23
PARKS & RECREATION	2,868,091.00	1,996,836.53	871,254.47	30.38
MCTV	391,080.00	219,701.49	171,378.51	43.82
LIBRARY	1,954,148.00	1,459,111.55	495,036.45	25.33
ELDERLY SERVICES	214,027.00	169,181.57	44,845.43	20.95
<b>TOTAL AGENCIES</b>	<b>73,322,442.23</b>	<b>55,942,242.27</b>	<b>17,380,199.96</b>	<b>23.70</b>
<b>RESTRICTED ITEMS</b>				
HEALTH INSURANCE	7,744,150.00	5,979,722.08	1,764,427.92	22.78
DENTAL INSURANCE	778,172.00	533,967.66	244,204.34	31.38
DEATH BENEFIT	86,862.00	56,168.27	30,693.73	35.34
WORKER'S COMPENSATION	1,021,494.00	879,783.14	141,710.86	13.87
DISABILITY INSURANCE	72,783.00	52,110.87	20,672.13	28.40
CITY RETIREMENT	2,163,092.00	1,608,606.62	554,485.38	25.63
FIRE STATE PENSION	1,836,369.00	1,329,496.97	506,872.03	27.60
POLICE STATE PENSION	949,057.00	681,088.32	267,968.68	28.24
FICA	2,279,266.00	1,680,174.90	599,091.10	26.28
UNEMPLOYMENT	40,000.00	40,000.00		
TUITION	80,000.00	42,796.84	37,203.16	46.50
CGL INSURANCE	581,084.00	706,924.46	(125,840.46)	(21.66)
<b>TOTAL RESTRICTED ITEMS</b>	<b>17,632,329.00</b>	<b>13,590,840.13</b>	<b>4,041,488.87</b>	<b>22.92</b>
<b>NON DEPARTMENTAL ITEMS</b>				
SALARY ADJUSTMENT	197,475.77		197,475.77	100.00
CONTINGENCY	147,487.00		147,487.00	100.00
CIVIC CONTRIBUTIONS	145,450.00	131,385.19	14,064.81	9.67
NON CITY PROGRAMS	68,089.00	68,134.00	(45.00)	(0.70)
SAFETY REVIEW BOARD	40,000.00	26,635.36	13,364.64	33.41
COMMUNITY IMPROVEMENT PROGRAM	1,911,665.00	1,911,665.00		
MOTORIZED EQUIPMENT REPLACEMENT	200,000.00	179,928.06	20,071.94	10.04
TRANSIT SUBSIDY	1,011,785.00	1,011,785.00		
EMPLOYEE MEDICAL SERVICES	105,000.00	49,592.50	55,407.50	52.77
CONSERVATION COMMISSION	14,522.00	836.17	13,685.83	94.24
MATURING DEBT	9,750,050.00	5,499,264.60	4,250,785.40	43.60
INTEREST ON MATURING DEBT	7,808,100.00	5,406,551.07	2,401,548.93	30.76
<b>TOTAL NON DEPARTMENTAL ITEMS</b>	<b>21,399,623.77</b>	<b>14,285,776.95</b>	<b>7,113,846.82</b>	<b>33.24</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 112,354,395.00</b>	<b>\$ 83,818,859.35</b>	<b>\$ 28,535,535.65</b>	<b>25.40</b>



City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department Without Restricted Items  
 For The Nine Months Ended March 31, 2004  
 (UNAUDITED)  
 Budget Basis  
 QT3BUDNBN2

	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED
<b>AGENCIES</b>				
ALDERMEN	\$ 70,000.00	\$ 52,500.00	\$ 17,500.00	25.00
ASSESSORS	499,389.00	359,166.37	140,222.63	28.08
BUILDING	1,027,651.00	738,241.16	289,409.84	28.16
CITY CLERK	1,125,044.00	761,264.16	363,779.84	32.33
MEDO	138,464.00	83,774.00	54,690.00	39.50
CITY SOLICITOR	781,385.00	458,273.76	323,111.24	41.35
FINANCE	1,165,905.00	869,325.77	296,579.23	25.44
INFORMATION SYSTEMS	1,742,954.00	1,349,395.82	393,558.18	22.58
MAYOR	213,673.00	155,460.52	58,212.48	27.24
OFFICE OF YOUTH SERVICES	443,901.00	314,512.74	129,388.26	29.15
HUMAN RESOURCES	744,324.00	510,100.70	234,223.30	31.47
PLANNING	697,712.00	509,661.30	188,050.70	26.95
BUILDING MAINTENANCE DIVISION	5,379,532.00	4,966,705.74	412,826.26	7.67
TAX COLLECTOR	557,382.00	385,162.18	172,219.82	30.90
FIRE	14,648,033.00	11,177,051.77	3,470,981.23	23.70
POLICE	15,178,584.00	11,239,634.62	3,938,949.38	25.95
HEALTH	2,400,056.00	1,484,145.15	915,910.85	38.16
HIGHWAY	15,580,722.00	11,529,088.74	4,051,633.26	26.00
TRAFFIC	2,955,158.00	2,234,533.46	720,624.54	24.39
WELFARE	1,190,040.00	801,802.54	388,237.46	32.62
PARKS & RECREATION	2,799,226.00	1,933,977.74	865,248.26	30.91
MCTV	402,019.00	276,970.86	125,048.14	31.11
LIBRARY	1,919,533.00	1,387,781.25	531,751.75	27.70
ELDERLY SERVICES	235,511.00	227,366.93	8,144.07	3.46
<b>TOTAL AGENCIES</b>	<b>71,896,198.00</b>	<b>53,805,897.28</b>	<b>18,090,300.72</b>	<b>25.16</b>
<b>RESTRICTED ITEMS</b>				
HEALTH INSURANCE	7,519,359.00	4,820,762.39	2,698,596.61	35.89
DENTAL INSURANCE	690,526.00	501,811.05	188,714.95	27.33
DEATH BENEFIT	75,554.00	65,474.43	10,079.57	13.34
WORKER'S COMPENSATION	1,245,841.00	722,006.33	523,834.67	42.05
DISABILITY INSURANCE	77,727.00	55,474.54	22,252.46	28.63
CITY RETIREMENT	930,329.00	1,831,634.12	(901,305.12)	(96.88)
FIRE STATE PENSION	1,701,340.00	1,307,674.57	393,665.43	23.14
POLICE STATE PENSION	883,080.00	666,303.01	216,776.99	24.55
FICA	2,266,232.00	1,604,222.25	662,009.75	29.21
UNEMPLOYMENT	40,000.00	10,000.00	30,000.00	75.00
TUITION	116,000.00	41,178.14	74,821.86	64.50
CGL INSURANCE	355,367.00	509,577.08	(154,210.08)	(43.39)
<b>TOTAL RESTRICTED ITEMS</b>	<b>15,901,355.00</b>	<b>12,136,117.91</b>	<b>3,765,237.09</b>	<b>23.68</b>
<b>NON DEPARTMENTAL ITEMS</b>				
CONTINGENCY	1,095.00		1,095.00	100.00
CIVIC CONTRIBUTIONS	142,387.00	137,174.05	5,212.95	3.66
NON CITY PROGRAMS	68,089.00	68,089.00		
SAFETY REVIEW BOARD	25,000.00	14,399.92	10,600.08	42.40
COMMUNITY IMPROVEMENT PROGRAM	1,612,215.00	1,612,215.00		
MOTORIZED EQUIPMENT REPLACEMENT	554,000.00	89,651.81	464,348.19	83.82
TRANSIT SUBSIDY	850,000.00	850,000.00		
EMPLOYEE MEDICAL SERVICES	105,022.00	89,858.19	15,163.81	14.44
CONSERVATION COMMISSION	12,663.00	1,036.97	11,626.03	91.81
MATURING DEBT	10,363,628.00	5,325,320.33	5,038,307.67	48.62
INTEREST ON MATURING DEBT	5,864,924.00	3,980,560.20	1,884,363.80	32.13
<b>TOTAL NON DEPARTMENTAL ITEMS</b>	<b>19,599,023.00</b>	<b>12,168,305.47</b>	<b>7,430,717.53</b>	<b>37.91</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 107,396,576.00</b>	<b>\$ 78,110,320.66</b>	<b>\$ 29,286,255.34</b>	<b>27.27</b>

City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department With Restricted Items  
 For The Nine Months Ended March 31, 2005  
 (UNAUDITED)  
 Budget Basis  
 QT3BUDCOM1

	FY 2005 MODIFIED BUDGET	FY 2005 OBLIGATIONS TO DATE	FY 2005 UNOBLIGATED BALANCE	FY 2005 PERCENT UNOBLIGATED
AGENCIES				
ALDERMEN	\$ 150,950.00	\$ 111,960.42	\$ 38,989.58	25.83
ASSESSORS	692,528.00	479,954.11	212,573.89	30.70
BUILDING	1,401,960.00	1,052,874.55	349,085.45	24.90
CITY CLERK	1,280,783.00	978,892.97	301,890.03	23.57
MEDO	225,389.00	108,938.09	116,450.91	51.67
CITY SOLICITOR	985,133.00	1,237,169.93	(252,036.93)	(25.58)
FINANCE	1,334,855.00	985,448.80	349,406.20	26.18
INFORMATION SYSTEMS	2,097,776.00	1,597,995.73	499,780.27	23.82
MAYOR	284,370.00	201,135.40	83,234.60	29.27
OFFICE OF YOUTH SERVICES	550,180.00	376,947.01	173,232.99	31.49
HUMAN RESOURCES	1,011,203.00	1,317,883.10	(306,680.10)	(30.33)
PLANNING	875,368.00	635,567.69	239,800.31	27.39
BUILDING MAINTENANCE DIVISION	6,341,289.18	5,600,348.05	740,941.13	11.68
TAX COLLECTOR	717,909.00	504,530.19	213,378.81	29.72
FIRE	20,084,287.00	15,194,977.11	4,889,309.89	24.34
POLICE	19,893,024.23	14,366,093.32	5,526,930.91	27.78
HEALTH	3,188,112.00	2,107,965.05	1,080,146.95	33.88
HIGHWAY	18,892,057.82	14,916,704.33	3,975,353.49	21.04
TRAFFIC	3,099,101.00	2,113,040.79	986,060.21	31.82
WELFARE	1,222,126.00	912,464.01	309,661.99	25.34
PARKS & RECREATION	3,414,940.00	2,462,521.42	952,418.58	27.89
MCTV	417,480.00	219,701.49	197,778.51	47.37
LIBRARY	2,509,346.00	1,830,303.25	679,042.75	27.06
ELDERLY SERVICES	284,604.00	219,665.59	64,938.41	22.82
TOTAL AGENCIES	<u>90,954,771.23</u>	<u>69,533,082.40</u>	<u>21,421,688.83</u>	<u>23.55</u>
NON DEPARTMENTAL ITEMS				
SALARY ADJUSTMENT	197,475.77		197,475.77	100.00
CONTINGENCY	147,487.00		147,487.00	100.00
CIVIC CONTRIBUTIONS	145,450.00	131,385.19	14,064.81	9.67
NON CITY PROGRAMS	68,089.00	68,134.00	(45.00)	(0.70)
SAFETY REVIEW BOARD	40,000.00	26,635.36	13,364.64	33.41
COMMUNITY IMPROVEMENT PROGRAM	1,911,665.00	1,911,665.00		
MOTORIZED EQUIPMENT REPLACEMENT	200,000.00	179,928.06	20,071.94	10.04
TRANSIT SUBSIDY	1,011,785.00	1,011,785.00		
EMPLOYEE MEDICAL SERVICES	105,000.00	49,592.50	55,407.50	52.77
CONSERVATION COMMISSION	14,522.00	836.17	13,685.83	94.24
MATURING DEBT	9,750,050.00	5,499,264.60	4,250,785.40	43.60
INTEREST ON MATURING DEBT	<u>7,808,100.00</u>	<u>5,406,551.07</u>	<u>2,401,548.93</u>	<u>30.76</u>
TOTAL NON DEPARTMENTAL ITEMS	<u>21,399,623.77</u>	<u>14,285,776.95</u>	<u>7,113,846.82</u>	<u>33.24</u>
TOTAL GENERAL FUND	<u>\$ 112,354,395.00</u>	<u>\$ 83,818,859.35</u>	<u>\$ 28,535,535.65</u>	<u>25.40</u>

City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department With Restricted Items  
 For The Nine Months Ended March 31, 2004  
 (UNAUDITED)  
 Budget Basis  
 QT3BUDCOM2

	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED
AGENCIES				
ALDERMEN	\$ 142,388.00	\$ 110,577.80	\$ 31,810.20	22.34
ASSESSORS	626,686.00	452,290.05	174,395.95	27.83
BUILDING	1,325,640.00	1,005,689.79	319,950.21	24.14
CITY CLERK	1,350,786.00	955,174.28	395,611.72	29.29
MEDO	172,000.00	113,038.88	58,961.12	34.28
CITY SOLICITOR	971,810.00	1,107,717.03	(135,907.03)	(13.98)
FINANCE	1,349,804.00	1,025,133.69	324,670.31	24.05
INFORMATION SYSTEMS	2,023,868.00	1,631,541.14	392,326.86	19.39
MAYOR	276,060.00	211,135.04	64,924.96	23.52
OFFICE OF YOUTH SERVICES	526,764.00	402,976.76	123,787.24	23.50
HUMAN RESOURCES	1,072,169.00	113,851.31	958,317.69	89.38
PLANNING	885,618.00	678,130.87	207,487.13	23.43
BUILDING MAINTENANCE DIVISION	5,615,081.00	5,164,309.74	450,771.26	8.03
TAX COLLECTOR	704,795.00	514,053.97	190,741.03	27.06
FIRE	19,462,734.00	14,413,653.38	5,049,080.62	25.94
POLICE	18,947,343.00	14,096,976.79	4,850,366.21	25.60
HEALTH	3,071,406.00	2,031,573.46	1,039,832.54	33.86
HIGHWAY	18,256,567.00	13,809,800.29	4,446,766.71	24.36
TRAFFIC	3,259,745.00	2,432,626.52	827,118.48	25.37
WELFARE	1,307,294.00	951,445.06	355,848.94	27.22
PARKS & RECREATION	3,308,024.00	2,336,078.47	971,945.53	29.38
MCTV	402,019.00	301,497.32	100,521.68	25.00
LIBRARY	2,428,640.00	1,793,787.37	634,852.63	26.14
ELDERLY SERVICES	309,773.00	288,956.18	20,816.82	6.72
TOTAL AGENCIES	<u>87,797,014.00</u>	<u>65,942,015.19</u>	<u>21,854,998.81</u>	<u>24.89</u>
NON DEPARTMENTAL ITEMS				
CONTINGENCY	1,095.00		1,095.00	100.00
CIVIC CONTRIBUTIONS	142,387.00	137,174.05	5,212.95	3.66
NON CITY PROGRAMS	68,089.00	68,089.00		
SAFETY REVIEW BOARD	25,000.00	14,399.92	10,600.08	42.40
COMMUNITY IMPROVEMENT PROGRAM	1,612,215.00	1,612,215.00		
MOTORIZED EQUIPMENT REPLACEMENT	554,000.00	89,651.81	464,348.19	83.82
TRANSIT SUBSIDY	850,000.00	850,000.00		
EMPLOYEE MEDICAL SERVICES	105,022.00	89,858.19	15,163.81	14.44
CONSERVATION COMMISSION	13,202.00	1,036.97	12,165.03	92.15
MATURING DEBT	10,363,628.00	5,325,320.33	5,038,307.67	48.62
INTEREST ON MATURING DEBT	5,864,924.00	3,980,560.20	1,884,363.80	32.13
TOTAL NON DEPARTMENTAL ITEMS	<u>19,599,562.00</u>	<u>12,168,305.47</u>	<u>7,431,256.53</u>	<u>37.92</u>
TOTAL GENERAL FUND	<u>\$ 107,396,576.00</u>	<u>\$ 78,110,320.66</u>	<u>\$ 29,286,255.34</u>	<u>27.27</u>

City of Manchester, New Hampshire  
 Budget VS Actual Revenue By Department - General Fund  
 Non-Property Tax Revenues  
 For The Nine Months Ended March 31, 2005  
 (UNAUDITED)  
 Budget Basis  
 QT3REVAGEN

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES				
ASSESSORS	\$ 624,032.00	\$ 772,318.94	\$ (148,286.94)	(23.76)
BUILDING	2,107,600.00	1,604,781.84	502,818.16	23.86
CITY CLERK	1,616,575.00	826,063.88	790,511.12	48.90
MEDO	120,000.00	70,901.12	49,098.88	40.92
CITY SOLICITOR	398,918.00	433,283.81	(34,365.81)	(8.61)
FINANCE	6,731,940.00	3,502,002.73	3,229,937.27	47.98
INFORMATION SYSTEMS	31,982.00	14,040.36	17,941.64	56.10
OFFICE OF YOUTH SERVICES		4,594.44	(4,594.44)	
HUMAN RESOURCES	23,500.00	2,388.35	21,111.65	89.84
PLANNING BOARD	319,000.00	171,527.24	147,472.76	46.23
BUILDING MAINTENANCE DIVISION	5,544,000.00	2,852,092.93	2,691,907.07	48.56
TAX COLLECTOR	16,170,400.00	11,854,576.80	4,315,823.20	26.69
FIRE	347,250.00	457,459.76	(110,209.76)	(31.74)
POLICE	2,077,309.00	1,324,698.18	752,610.82	36.23
HEALTH	2,003,513.00	682,288.92	1,321,224.08	65.95
HIGHWAY	3,505,041.00	2,765,979.73	739,061.27	21.09
TRAFFIC	4,627,427.00	3,094,755.62	1,532,671.38	33.12
WELFARE	85,000.00	71,813.48	13,186.52	15.51
CEMETERY, PARKS & RECREATION	655,050.00	408,790.73	246,259.27	37.59
CIP		996.52	(996.52)	
TOTAL AGENCIES	<u>\$ 46,988,537.00</u>	<u>\$ 30,915,355.38</u>	<u>\$ 16,073,181.62</u>	<u>34.21</u>

City of Manchester, New Hampshire  
 Budget VS Actual Revenue By Type - General Fund  
 Non-Property Tax Revenues  
 For The Nine Months Ended March 31, 2005  
 (UNAUDITED)  
 Budget Basis  
 QT3REVNP RP

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
<b>TAXES, INTEREST AND PENALTIES</b>				
BOAT TAXES	\$ 40,000.00	\$ 10,368.98	\$ 29,631.02	74.08
MISCELLANEOUS TAXES	63,500.00	85,073.36	(21,573.36)	(33.97)
INTEREST AND PENALTIES	618,000.00	310,603.44	307,396.56	49.74
CABLE FRANCHISE FEES	<u>1,000,000.00</u>	<u>558,971.73</u>	<u>441,028.27</u>	<u>44.10</u>
TOTAL TAXES, INTEREST AND PENALTIES	1,721,500.00	965,017.51	756,482.49	43.94
<b>LICENSES AND PERMITS</b>				
AUTO REGISTRATIONS	16,084,811.00	11,571,037.79	4,513,773.21	28.06
LICENSES	382,550.00	95,830.56	286,719.44	74.95
PERMITS	<u>5,737,127.00</u>	<u>4,055,141.51</u>	<u>1,681,985.49</u>	<u>29.32</u>
TOTAL LICENSES AND PERMITS	22,204,488.00	15,722,009.86	6,482,478.14	29.19
<b>INTERGOVERNMENTAL</b>				
FEDERAL REVENUES	297,000.00	202,377.10	94,622.90	31.86
PAYMENTS IN LIEU OF TAXES	769,977.00	641,469.67	128,507.33	16.69
STATE REVENUES	<u>6,119,986.00</u>	<u>3,551,943.46</u>	<u>2,568,042.54</u>	<u>41.96</u>
TOTAL INTERGOVERNMENTAL	7,186,963.00	4,395,790.23	2,791,172.77	38.84
<b>SALES AND SERVICES</b>				
GENERAL REVENUES	150,225.00	126,770.72	23,454.28	15.61
PUBLIC SAFETY	185,600.00	131,204.85	54,395.15	29.31
HIGHWAY	611,800.00	468,120.90	143,679.10	23.48
TRAFFIC	847,200.00	501,237.83	345,962.17	40.84
CIVIC CENTER PARKING	410,000.00	189,638.72	220,361.28	53.75
SANITATION	35,000.00	16,106.38	18,893.62	53.98
HEALTH		7,072.00	(7,072.00)	
CEMETERY, PARKS & RECREATION	462,050.00	130,031.06	332,018.94	71.86
ZONING BOARD	27,000.00	24,830.00	2,170.00	8.04
PARKING VIOLATIONS	1,136,492.00	777,072.00	359,420.00	31.63
COURT FINES	53,500.00	53,990.08	(490.08)	(92.00)
OTHER FINES	18,000.00	19,024.53	(1,024.53)	(5.69)
FEES	969,200.00	846,434.21	122,765.79	12.67
WITNESS FEES	<u>95,100.00</u>	<u>78,895.45</u>	<u>16,204.55</u>	<u>17.04</u>
TOTAL SALES AND SERVICES	5,001,167.00	3,370,428.73	1,630,738.27	32.61
<b>OTHER REVENUE SOURCES</b>				
INTEREST INCOME	1,000,000.00	984,018.33	15,981.67	1.60
FUND TRANSFERS	50,000.00	996.52	49,003.48	98.01
REIMBURSEMENTS	1,117,761.00	703,507.17	414,253.83	37.06
RENTALS	755,200.00	380,623.50	374,576.50	49.60
SCHOOL CHARGEBACKS	7,860,408.00	3,992,027.33	3,868,380.67	49.21
MISCELLANEOUS	<u>91,050.00</u>	<u>400,936.20</u>	<u>(309,886.20)</u>	<u>(340.35)</u>
TOTAL OTHER REVENUE SOURCES	<u>10,874,419.00</u>	<u>6,462,109.05</u>	<u>4,412,309.95</u>	<u>40.58</u>
<b>TOTAL</b>	<u>\$ 46,988,537.00</u>	<u>\$ 30,915,355.38</u>	<u>\$ 16,073,181.62</u>	<u>34.21</u>

City of Manchester, New Hampshire  
 Budget VS Actual Revenue By Type -  
 Non-Property Tax Revenues  
 For The Nine Months Ended March 31, 2005 AND  
 Modified Budget FY 2005  
 (UNAUDITED)  
 Budget Basis  
 QT3REVCOM1

	ACTUAL FY 2004	MODIFIED BUDGET FY 05	DIFFERENCE ACTUAL 04 VS BUDGET 05	PERCENTAGE DIFFERENCE OF FY04 VS FY05
<b>TAXES, INTEREST AND PENALTIES</b>				
BOAT TAXES	\$ 35,257.00	\$ 40,000.00	\$ 4,743.00	13.45
MISCELLANEOUS TAXES	47,714.00	63,500.00	15,786.00	33.08
INTEREST AND PENALTIES	596,518.00	618,000.00	21,482.00	3.60
CABLE FRANCHISE FEES	<u>1,033,635.00</u>	<u>1,000,000.00</u>	<u>(33,635.00)</u>	<u>(3.25)</u>
TOTAL TAXES, INTEREST AND PENALTIES	1,713,124.00	1,721,500.00	8,376.00	0.49
<b>LICENSES AND PERMITS</b>				
AUTO REGISTRATIONS	15,268,916.00	16,084,811.00	815,895.00	5.34
LICENSES	421,909.00	382,550.00	(39,359.00)	(9.33)
PERMITS	<u>5,761,586.00</u>	<u>5,737,127.00</u>	<u>(24,459.00)</u>	<u>(42.00)</u>
TOTAL LICENSES AND PERMITS	21,452,411.00	22,204,488.00	752,077.00	3.51
<b>INTERGOVERNMENTAL</b>				
FEDERAL REVENUES	425,213.00	297,000.00	(128,213.00)	(30.15)
PAYMENTS IN LIEU OF TAXES	497,321.00	769,977.00	272,656.00	54.82
STATE REVENUES	<u>6,058,926.00</u>	<u>6,119,986.00</u>	<u>61,060.00</u>	<u>1.01</u>
TOTAL INTERGOVERNMENTAL	6,981,460.00	7,186,963.00	205,503.00	2.94
<b>SALES AND SERVICES</b>				
GENERAL REVENUES	153,912.00	150,225.00	(3,687.00)	(2.40)
PUBLIC SAFETY	246,119.00	185,600.00	(60,519.00)	(24.59)
HIGHWAY	599,815.00	611,800.00	(11,985.00)	(2.00)
TRAFFIC	751,204.00	847,200.00	95,996.00	12.78
CIVIC CENTER PARKING	293,007.00	410,000.00	116,993.00	39.93
SANITATION	29,188.00	35,000.00	5,812.00	19.91
HEALTH	8,310.00	(8,310.00)	(16,620.00)	(100.00)
CEMETERY, PARKS & RECREATION	173,741.00	462,050.00	288,309.00	165.94
ZONING BOARD	57,142.00	27,000.00	(30,142.00)	(52.75)
PARKING VIOLATIONS	1,206,032.00	1,136,492.00	(69,540.00)	(5.77)
COURT FINES	55,581.00	53,500.00	(2,081.00)	(3.74)
OTHER FINES	17,103.00	18,000.00	897.00	5.24
FEES	1,004,544.00	969,200.00	(35,344.00)	(3.52)
WITNESS FEES	<u>95,059.00</u>	<u>95,100.00</u>	<u>41.00</u>	<u>0.04</u>
TOTAL SALES AND SERVICES	4,690,757.00	5,001,167.00	310,410.00	6.62
<b>OTHER REVENUE SOURCES</b>				
INTEREST INCOME	735,622.00	1,000,000.00	264,378.00	35.94
FUND TRANSFERS	335,539.00	50,000.00	(285,539.00)	(85.10)
HEALTH INSURANCE AUDIT	(58,326.00)		58,326.00	(100.00)
REIMBURSEMENTS	942,051.00	1,117,761.00	175,710.00	18.65
RENTALS	9,403.00	755,200.00	745,797.00	7,931.48
SCHOOL CHARGEBACKS	6,892,618.00	7,860,408.00	967,790.00	14.04
MISCELLANEOUS	<u>1,323,424.00</u>	<u>91,050.00</u>	<u>(1,232,374.00)</u>	<u>(93.12)</u>
TOTAL OTHER REVENUE SOURCES	10,180,331.00	10,874,419.00	694,088.00	6.82
<b>TOTAL</b>	<u>\$ 45,018,083.00</u>	<u>\$ 46,988,537.00</u>	<u>\$ 1,970,454.00</u>	<u>4.38</u>

City of Manchester, New Hampshire  
Budget VS Actual Revenue By Type -  
Non-Property Tax Revenues  
For The Nine Months Ended March 31, 2005 And 2004  
(UNAUDITED)  
Budget Basis  
QT3REVCOM2

	9 MONTHS ACTUAL FY04	9 MONTHS ACTUAL FY05	DIFFERENCE ACTUAL 04 VS ACTUAL 05	PERCENTAGE DIFFERENCE OF FY04 VS FY05
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 11,620.00	\$ 10,368.00	\$ (1,251.00)	(10.77)
MISCELLANEOUS TAXES	45,384.00	85,073.00	39,689.00	87.45
INTEREST AND PENALTIES	369,138.00	310,603.00	(58,534.00)	(15.86)
CABLE FRANCHISE FEES	459,669.00	558,971.00	99,302.00	21.60
TOTAL TAXES, INTEREST AND PENALTIES	885,811.00	965,017.00	79,206.00	8.94
LICENSES AND PERMITS				
AUTO REGISTRATIONS	11,120,631.00	11,571,037.00	450,406.00	4.05
LICENSES	132,269.00	95,830.00	(36,438.00)	(27.55)
PERMITS	3,842,640.00	4,055,141.00	212,501.00	5.53
TOTAL LICENSES AND PERMITS	15,095,540.00	15,722,009.00	626,469.00	4.15
INTERGOVERNMENTAL				
FEDERAL REVENUES	253,032.00	202,377.00	(50,654.00)	(20.02)
PAYMENTS IN LIEU OF TAXES	497,321.00	641,469.00	144,148.00	28.99
STATE REVENUES	3,270,375.00	3,551,943.00	281,568.00	8.61
TOTAL INTERGOVERNMENTAL	4,020,728.00	4,395,790.00	375,062.00	9.33
SALES AND SERVICES				
GENERAL REVENUES	115,589.00	126,770.00	11,181.00	9.67
PUBLIC SAFETY	184,635.00	131,204.00	(53,430.00)	(28.94)
HIGHWAY	518,614.00	468,120.00	(50,493.00)	(9.74)
TRAFFIC	558,563.00	501,237.00	(57,325.00)	(10.26)
CIVIC CENTER PARKING	228,780.00	189,638.00	(39,141.00)	(17.11)
SANITATION	23,014.00	16,106.00	(6,907.00)	(30.01)
HEALTH	5,590.00	7,072.00	1,482.00	26.51
CEMETERY, PARKS & RECREATION	121,486.00	130,031.00	8,545.00	7.03
ZONING BOARD	49,647.00	24,830.00	(24,817.00)	(49.99)
PARKING VIOLATIONS	908,307.00	777,072.00	(131,235.00)	(14.45)
COURT FINES	40,612.00	53,990.00	13,378.00	32.94
OTHER FINES	11,773.00	19,024.00	7,251.00	61.59
FEES	740,604.00	846,434.00	105,830.00	14.29
WITNESS FEES	85,443.00	78,895.00	(6,547.00)	(7.66)
TOTAL SALES AND SERVICES	3,592,657.00	3,370,428.00	(222,228.00)	(6.19)
OTHER REVENUE SOURCES				
INTEREST INCOME	531,677.00	984,018.00	452,341.00	85.08
FUND TRANSFERS		996.00	996.00	
REIMBURSEMENTS	529,224.00	703,507.00	174,283.00	32.93
RENTALS	4,417.00	380,623.00	376,206.00	8,517.24
SCHOOL CHARGEBACKS	4,930,350.00	3,992,027.00	(938,322.00)	(19.03)
MISCELLANEOUS	1,775,278.00	400,936.00	(1,374,341.00)	(77.42)
TOTAL OTHER REVENUE SOURCES	7,770,946.00	6,462,109.00	(1,308,836.00)	(16.84)
TOTAL	<u>\$ 31,365,682.00</u>	<u>\$ 30,915,355.00</u>	<u>\$ (450,326.00)</u>	<u>(1.44)</u>

City of Manchester, New Hampshire  
Combining Balance Sheet  
- Special Revenue Funds -  
March 31, 2005  
(Unaudited)  
(QT3BSSPEC)

	HUD Section 108	Cash Special Projects Fund	CDBG Fund	Other Grants Fund	Civic Center Fund	Expendable Trust Fund	Revolving Loan Fund	Combined Special Revenue Funds
<b>ASSETS:</b>								
Cash and Cash Equivalents	\$ 162,137.05	\$ 2,672,025.59	\$ 77,896.67	\$ 2,869,802.78	\$ 98.00	\$ 73,972.95	\$ 1,102.15	\$ 5,857,035.19
Restricted Cash				2,896,921.63	654,676.76		150,197.56	3,701,795.95
Investments						1,241,428.62		1,241,428.62
Receivables	6,325,250.91		39,137.60	24,997.57		9,506.19	258,085.30	6,656,977.57
Due From Other Funds	2,612.04							2,612.04
<b>TOTAL ASSETS:</b>	<u><u>\$ 6,490,000.00</u></u>	<u><u>\$ 2,672,025.59</u></u>	<u><u>\$ 117,034.27</u></u>	<u><u>\$ 5,791,721.98</u></u>	<u><u>\$ 654,774.76</u></u>	<u><u>\$ 1,324,907.76</u></u>	<u><u>\$ 409,385.01</u></u>	<u><u>\$ 17,459,849.37</u></u>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>LIABILITIES:</b>								
Accounts Payable	\$ 6,490,000.00	\$ 118,257.41	\$ 150,513.29	\$ 300,312.52				\$ 7,059,083.22
Other				204,026.94			\$ 221,000.00	425,026.94
Due to Other Funds			105,567.88					105,567.88
Deferred Revenue				2,822,261.03				2,822,261.03
<b>TOTAL LIABILITIES</b>	<u><u>6,490,000.00</u></u>	<u><u>118,257.41</u></u>	<u><u>256,081.17</u></u>	<u><u>3,326,600.49</u></u>			<u><u>221,000.00</u></u>	<u><u>10,411,939.07</u></u>
<b>Fund Balances:</b>								
Reserved for:								
Encumbrances		160,776.50	701,511.66	725,421.82				1,587,709.98
Arts & Cultural Events					\$ 113,884.55			113,884.55
Unreserved:								
Undesignated Fund Balance		2,392,991.68	(840,558.56)	1,739,699.67	540,890.21	\$ 1,324,907.76	188,385.01	5,346,315.77
<b>Total Fund Equity:</b>		<u><u>2,553,768.18</u></u>	<u><u>(139,046.90)</u></u>	<u><u>2,465,121.49</u></u>	<u><u>654,774.76</u></u>	<u><u>1,324,907.76</u></u>	<u><u>188,385.01</u></u>	<u><u>7,047,910.30</u></u>
<b>Total Liabilities &amp; Equity</b>	<u><u>\$ 6,490,000.00</u></u>	<u><u>\$ 2,672,025.59</u></u>	<u><u>\$ 117,034.27</u></u>	<u><u>\$ 5,791,721.98</u></u>	<u><u>\$ 654,774.76</u></u>	<u><u>\$ 1,324,907.76</u></u>	<u><u>\$ 409,385.01</u></u>	<u><u>\$ 17,459,849.37</u></u>



City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
- Special Revenue Funds -  
For The Nine Months Ended March 31, 2005  
(Unaudited)  
GAAP Basis  
(QT3RESPEC)

	HUD Section 108 Funding	Cash Projects	Community Development Block Grant	Other Grants	Civic Center	Expendable Trust	Revolving Loan Fund	Total Special Revenue Funds
REVENUE:								
Federal and State Grants and Aid			\$ 2,615,426.77	\$ 3,355,266.25				\$ 5,970,693.02
Nonenterprise Charges for Sales and Services				12,013.07				12,013.07
Interest				258.98	\$ 7,206.85	\$ 24,135.43	\$ 13,786.55	45,387.81
Other				1,060,440.97	181,060.00	41,166.71		1,282,667.68
TOTAL REVENUES:			2,615,426.77	4,427,979.27	188,266.85	65,302.14	13,786.55	7,310,761.58
EXPENDITURES								
Current								
General Government		\$ 3,943,652.98	1,378,058.72	1,373,624.21	(98.00)	2,099.91		6,697,337.82
Public Safety		56,829.43		1,288,558.27				1,345,387.70
Health and Sanitation		5,544.00	29,859.75	1,317,201.36				1,352,605.11
Highways and Streets		583,068.45	795,748.15	184,380.37				1,563,196.97
Welfare and Human Services				98,695.23				98,695.23
Parks and Recreation		186,238.22	96,712.88	150,989.62				433,940.72
TOTAL EXPENDITURES		4,775,333.08	2,300,379.50	4,413,449.06	(98.00)	2,099.91		11,491,163.55
Excess/(Deficiency) of Revenues Over Expenditures		(4,775,333.08)	315,047.27	14,530.21	188,364.85	63,202.23	13,786.55	(4,180,401.97)
OTHER FINANCING SOURCES(USES):								
Transfers In		6,946,521.40			113,045.50			7,059,566.90
Transfers Out		(35,852.92)						(35,852.92)
TOTAL OTHER		6,910,668.48			113,045.50			7,023,713.98
Excess(Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses		2,135,335.40	315,047.27	14,530.21	301,410.35	63,202.23	13,786.55	2,843,312.01
Fund Balance, Beginning of Period		418,432.78	(454,094.17)	2,450,591.28	353,364.41	1,261,705.53	174,598.46	4,204,598.29
Fund Balance, End of Period		<u>\$ 2,553,768.18</u>	<u>\$ (139,046.90)</u>	<u>\$ 2,465,121.49</u>	<u>\$ 654,774.76</u>	<u>\$ 1,324,907.76</u>	<u>\$ 188,385.01</u>	<u>\$ 7,047,910.30</u>

City of Manchester, New Hampshire  
Combining Balance Sheet  
- Enterprise Funds -  
March 31, 2005  
(Unaudited)  
(QT3BSENTE)

	Environmental Protection Division	Water	Aviation	Recreation	Aggregation	Total Enterprise Funds
<b>ASSETS:</b>						
Cash and Cash Equivalents	\$ 12,533,983.54	\$ 3,362,364.50		\$ (574,721.94)	\$ (27,973.37)	\$ 15,293,652.73
Restricted Cash	762,655.53	7,078,947.96	\$ 27,820,639.09			35,662,242.58
Investments		10,964,517.57	25,527,728.89			36,492,246.46
Receivables	9,499,210.87	2,228,238.12	9,698,334.68	103,669.81	35,822.00	21,565,275.48
Prepaid Items	15,499.81	1,213,292.32	2,097,827.04	30,735.81		3,357,354.98
Inventories	21,909.74	623,853.84	170,935.02			816,698.60
Property and Equipment, Net	111,928,745.49	96,434,575.77	360,573,778.29	9,786,874.39	288.10	578,724,262.04
<b>TOTAL ASSETS:</b>	<b>\$ 134,762,004.98</b>	<b>\$ 121,905,790.08</b>	<b>\$ 425,889,243.01</b>	<b>\$ 9,346,558.07</b>	<b>\$ 8,136.73</b>	<b>\$ 691,911,732.87</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES:</b>						
Accounts Payable	\$ 570,519.53	\$ 854,645.52	\$ 2,358,101.23	\$ 446,080.19	\$ 91.44	\$ 4,229,437.91
Retainage Payable	451,685.44	3,202,344.29				3,654,029.73
Accrued Liabilities	482,042.21	903,454.96	7,899,143.10	214,382.29		9,499,022.56
Other		95,985.49	791,089.08	25,464.00		912,538.57
Due to state of NH	6,074,006.71	646,935.45				6,720,942.16
Due to Other Funds				186,703.00	1,720,166.40	1,906,869.40
Bonds Payable	26,018,980.24	49,035,851.27	254,318,184.29	2,497,482.13		331,870,497.93
Accrual for Compensated Absences	241,343.12	1,014,445.98	136,526.00	157,977.57	765.61	1,551,058.28
<b>TOTAL LIABILITIES</b>	<b>33,838,577.25</b>	<b>55,753,662.96</b>	<b>265,503,043.70</b>	<b>3,528,089.18</b>	<b>1,721,023.45</b>	<b>360,344,396.54</b>
<b>NET ASSETS:</b>						
Invested in Capital Assets, net of related debt	85,909,765.25	54,767,164.91	106,501,577.06	7,289,392.26	288.10	254,468,187.58
Retained Earnings:						
Reserved for Equipment Replacement	255,713.34					255,713.34
Reserved for Coverage Account			5,289,609.00			5,289,609.00
Reserved for PFCs			4,873,372.52			4,873,372.52
Reserved for Revenue Bond O&M		1,400,000.00	6,729,000.00			8,129,000.00
Reserved for Revenue Fund			2,047,720.97			2,047,720.97
Unreserved	14,757,949.14	9,984,962.21	34,944,919.76	(1,470,923.37)	(1,713,174.82)	56,503,732.92
<b>Total Net Assets</b>	<b>100,923,427.73</b>	<b>66,152,127.12</b>	<b>160,386,199.31</b>	<b>5,818,468.89</b>	<b>(1,712,886.72)</b>	<b>331,567,336.33</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 134,762,004.98</b>	<b>\$ 121,905,790.08</b>	<b>\$ 425,889,243.01</b>	<b>\$ 9,346,558.07</b>	<b>\$ 8,136.73</b>	<b>\$ 691,911,732.87</b>

City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenses  
and Changes in Net Assets  
- Enterprise Funds -  
For the Nine Months Ended March 31, 2005  
(Unaudited)  
GAAP Basis  
(QT3REENTE)

	Environmental Protection Division	Water Works	Aviation	Recreation	Aggregation	Combined Enterprises
Operating Revenues:						
Charges for Goods and Services	\$ 8,227,338.42	\$ 9,763,768.74	\$ 30,246,901.65	\$ 1,512,523.15	\$ 48,505.00	\$ 49,799,036.96
Contributions Operations	1,690,228.06					1,690,228.06
Other		11,562.03	1,626,183.83	73,321.84		1,711,067.70
Total Operating Revenues:	<u>9,917,566.48</u>	<u>9,775,330.77</u>	<u>31,873,085.48</u>	<u>1,585,844.99</u>	<u>48,505.00</u>	<u>53,200,332.72</u>
Operating Expenses:						
Personnel Services	1,994,872.83	3,796,524.10	4,099,637.35	1,209,250.00	30,293.64	11,130,577.92
Plant Maintenance	7,233,252.17	66,585.24	430,378.54	1,526,054.56		9,256,270.51
Light / Heat and Power	1,638,392.14	736,549.16	1,706,731.78	243,855.44		4,325,528.52
General and Administrative	298,588.46	1,714,879.92	11,851,736.12	186,736.55	3,721.97	14,055,663.02
Depreciation and Amortization	3,525,120.00	1,547,262.58	12,077,972.18	469,342.48		17,619,697.24
Total Operating Expenses:	<u>14,690,225.60</u>	<u>7,861,801.00</u>	<u>30,166,455.97</u>	<u>3,635,239.03</u>	<u>34,015.61</u>	<u>56,387,737.21</u>
Operating Income (Loss)						
Over Expenditures	<u>(4,772,659.12)</u>	<u>1,913,529.77</u>	<u>1,706,629.51</u>	<u>(2,049,394.04)</u>	<u>14,489.39</u>	<u>(3,187,404.49)</u>
Non Operating Revenues						
(Expenses), Net						
Soundproofing Program Grant			7,826,813.71			7,826,813.71
Soundproofing Program Expense			(2,228,852.36)			(2,228,852.36)
Interest Income	191,238.77	382,656.09	1,092,858.84	(219.67)	(27,757.45)	1,638,776.58
Interest Expense	(618,855.08)	(1,649,344.74)	(11,602,205.47)	(81,149.24)		(13,951,554.53)
Gain (Loss) on Disposal of Property and Equipment		(995.00)		(34,901.94)		(35,896.94)
Passenger Facility Charges			3,621,393.02			3,621,393.02
Customer Facility Charges			1,742,171.62			1,742,171.62
Rent and Other	157,369.78			19,017.00		176,386.78
Bond issuance costs		(216,882.67)	(184,839.43)			(401,722.10)
Payment Refunded Debt Escrow Agent		89,019.05				89,019.05
Total Non Operating Revenues						
(Expenses)	<u>(270,246.53)</u>	<u>(1,395,547.27)</u>	<u>267,339.93</u>	<u>(97,253.85)</u>	<u>(27,757.45)</u>	<u>(1,523,465.17)</u>
Net Income Before Capital						
Contributions	(5,042,905.65)	517,982.50	1,973,969.44	(2,146,647.89)	(13,268.06)	(4,710,869.66)
Capital Contributions	<u>618,067.00</u>	<u>2,220,329.62</u>	<u>8,427,600.91</u>	<u>433,576.59</u>		<u>11,699,574.12</u>
Changes In Net Assets	(4,424,838.65)	2,738,312.12	10,401,570.35	(1,713,071.30)	(13,268.06)	6,988,704.46
Fund Net Assets, Beginning of Period	<u>105,348,266.38</u>	<u>63,413,815.00</u>	<u>149,984,628.96</u>	<u>7,531,540.19</u>	<u>(1,699,618.66)</u>	<u>324,578,631.87</u>
Fund Net Assets, End of Period	<u>\$ 100,923,427.73</u>	<u>\$ 66,152,127.12</u>	<u>\$ 160,386,199.31</u>	<u>\$ 5,818,468.89</u>	<u>\$ (1,712,886.72)</u>	<u>\$ 331,567,336.33</u>

City of Manchester, New Hampshire  
Combining Balance Sheet  
- Permanent Trust Funds -  
March 31, 2005  
(Unaudited)  
(QT3BSPERM)

	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
<b>ASSETS:</b>			
Cash and Cash Equivalents	\$ 166,186.88	\$ 37,679.77	\$ 203,866.65
Restricted cash and cash equivalent		82,133.73	82,133.73
Investments	14,009,790.61	2,799,268.62	16,809,059.23
Receivables	<u>54,994.30</u>	<u></u>	<u>54,994.30</u>
<b>TOTAL ASSETS:</b>	<u><u>\$ 14,230,971.79</u></u>	<u><u>\$ 2,919,082.12</u></u>	<u><u>\$ 17,150,053.91</u></u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES:</b>			
<b>FUND EQUITY:</b>			
Fund balances			
Reserved for			
Cemetery and Other Trust Funds	\$ 14,230,971.79		\$ 14,230,971.79
Library Trust Funds		\$ 2,919,082.12	2,919,082.12
Unreserved:	<u></u>	<u></u>	<u></u>
<b>Total Fund Equity:</b>	<u><u>14,230,971.79</u></u>	<u><u>2,919,082.12</u></u>	<u><u>17,150,053.91</u></u>
<b>Total Liabilities &amp; Fund Equity</b>	<u><u>\$ 14,230,971.79</u></u>	<u><u>\$ 2,919,082.12</u></u>	<u><u>\$ 17,150,053.91</u></u>

City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenses,  
and Changes in Fund Balances  
Non-expendable Trust Funds  
For The Nine Months Ended March 31, 2005  
(Unaudited)  
(QT3REPERM)

	Cemetery Trusts	Library Trust	Combined Nonexpendable Trusts
REVENUE:			
Interest	\$ 290,328.16	\$ 37,430.69	\$ 327,758.85
Contributions	51,786.50	10,802.09	62,588.59
Net gain (loss) on securities	<u>297,606.33</u>	<u>77,451.59</u>	<u>375,057.92</u>
TOTAL REVENUES:	<u>639,720.99</u>	<u>125,684.37</u>	<u>765,405.36</u>
EXPENSES			
General Administrative		47,438.99	47,438.99
Investment management fee	<u>6,518.36</u>	<u>8,247.02</u>	<u>14,765.38</u>
TOTAL EXPENSES	<u>6,518.36</u>	<u>55,686.01</u>	<u>62,204.37</u>
Excess/(deficiency) of Revenues Over Expenditures	633,202.63	69,998.36	703,200.99
OTHER FINANCING SOURCES(USES):	<u>                    </u>	<u>                    </u>	<u>                    </u>
Excess(deficiency) of revenues over expenses	633,202.63	69,998.36	703,200.99
Fund Balance, Beginning of Period	<u>13,597,769.16</u>	<u>2,849,083.76</u>	<u>16,446,852.92</u>
Fund Balance, End of Period	<u>\$ 14,230,971.79</u>	<u>\$ 2,919,082.12</u>	<u>\$ 17,150,053.91</u>

City of Manchester, New Hampshire  
Combining Balance Sheet  
- Fiduciary Trust & Agency Funds -  
March 31, 2005  
(Unaudited)  
(QT3BSFIDU)

	CRS Pension Trust	Old System Trust	Nonexpendable Agency Fund	Total Trusts and Agency Funds
<b>ASSETS:</b>				
Cash and Cash Equivalents		\$ (401,816.31)		\$ (401,816.31)
Investments	\$ 96,108,280.00	19,480,336.40		115,588,616.40
Receivables	174,346.00			174,346.00
Equipment	215,971.00			215,971.00
<b>TOTAL ASSETS:</b>	<u><u>\$ 96,498,597.00</u></u>	<u><u>\$ 19,078,520.09</u></u>		<u><u>\$ 115,577,117.09</u></u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ 116,863.00			\$ 116,863.00
Accrued liabilities	748,991.00			748,991.00
<b>TOTAL LIABILITIES</b>	<u>865,854.00</u>			<u>865,854.00</u>
<b>FUND EQUITY:</b>				
Fund balances				
Reserved for				
Cemetery and Other Trust Funds	95,632,743.00	\$ 19,078,520.09		114,711,263.09
Unreserved:				
<b>Total Fund Equity:</b>	<u>95,632,743.00</u>	<u>19,078,520.09</u>		<u>114,711,263.09</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u><u>\$ 96,498,597.00</u></u>	<u><u>\$ 19,078,520.09</u></u>		<u><u>\$ 115,577,117.09</u></u>

For the Nine Months Ended March 31, 2005  
(Unaudited)  
(QT3REFIDU)

	CRS PENSION TRUST	EXPENDABLE OLD SYSTEM TRUST	AGENCY FUND	COMBINED FIDUCIARY TRUSTS
Additions:				
Interest		\$ 602,568.44		\$ 602,568.44
Net realized and unrealized appreciation in fair value of inves		256,543.73		256,543.73
Net investment income		859,112.17		859,112.17
Contributions:				
Total additions		859,112.17		859,112.17
Deductions				
Benefits paid directly to participa		1,436,652.61		1,436,652.61
Administrative expenses		49,506.72		49,506.72
Total deductions		1,486,159.33		1,486,159.33
Net Increase (Decrease)		(627,047.16)		(627,047.16)
Retained Earnings, Beginning of Period	95,632,743.00	19,705,567.25		115,338,310.25
Retained Earnings, End of Period	<u>\$ 95,632,743.00</u>	<u>\$ 19,078,520.09</u>		<u>\$ 114,711,263.09</u>

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED MARCH 31, 2005, 2004 AND 2003**

	<b>2003 TOTAL OBLIGATIONS</b>	<b>2004 TOTAL OBLIGATIONS</b>	<b>2005 TOTAL OBLIGATIONS</b>	<b>2005 MODIFIED BUDGET</b>	<b>2005 PERCENTAGE UNOBLIGATED</b>
<b><u>ALDERMEN</u></b>					
SALARIES & WAGES	52,500	52,500	52,500	\$ 66,919	21.5%
EMPLOYEE BENEFITS	36,658	58,078	59,306	83,247	30.2%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES			154	784	80.4%
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS					
<b>TOTAL EXPENSES</b>	<b>89,158</b>	<b>110,578</b>	<b>111,960</b>	<b>150,950</b>	<b>25.8%</b>
<b>TOTAL REVENUES</b>					
<b><u>ASSESSORS</u></b>					
SALARIES & WAGES	273,318	340,726	367,374	506,819	27.5%
EMPLOYEE BENEFITS	46,470	93,124	95,796	151,945	37.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	4,150	4,025	175	4,700	96.3%
OTHER PURCHASED SERVICES	5,771	7,894	9,005	14,464	37.7%
SUPPLIES & MATERIALS	3,496	4,993	4,032	8,880	54.6%
CAPITAL OUTLAY			2,752	3,820	28.0%
MISCELLANEOUS	561	1,528	820	1,900	56.8%
<b>TOTAL EXPENSES</b>	<b>333,766</b>	<b>452,290</b>	<b>479,954</b>	<b>692,528</b>	<b>30.7%</b>
<b>TOTAL REVENUES</b>	<b>530,698</b>	<b>561,801</b>	<b>772,319</b>	<b>624,032</b>	<b>-23.8%</b>
<b><u>BUILDING &amp; HOUSING CODE</u></b>					
SALARIES & WAGES	637,224	708,965	753,967	981,482	23.2%
EMPLOYEE BENEFITS	163,344	267,479	254,671	353,780	28.0%
PURCHASED PROFESSIONAL SERVICES				549	100.0%
PURCHASED PROPERTY SERVICES	2,606	1,858	2,592	5,854	55.7%
OTHER PURCHASED SERVICES	20,518	21,407	36,798	48,268	23.8%
SUPPLIES & MATERIALS	4,552	4,863	3,918	8,527	54.1%
CAPITAL OUTLAY					
MISCELLANEOUS	690	1,118	929	3,500	73.5%
<b>TOTAL EXPENSES</b>	<b>828,934</b>	<b>1,005,690</b>	<b>1,052,875</b>	<b>1,401,960</b>	<b>24.9%</b>
<b>TOTAL REVENUES</b>	<b>1,519,996</b>	<b>1,297,783</b>	<b>1,604,782</b>	<b>2,107,600</b>	<b>23.9%</b>
<b><u>CITY CLERK</u></b>					
SALARIES & WAGES	\$ 581,488	\$ 607,488	\$ 597,821	\$ 811,821	26.4%
EMPLOYEE BENEFITS	121,630	181,048	169,884	250,415	32.2%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	17,656	13,229	16,470	18,982	13.2%
OTHER PURCHASED SERVICES	88,294	107,735	144,392	123,685	-16.7%
SUPPLIES & MATERIALS	6,386	8,429	6,740	17,867	62.3%
CAPITAL OUTLAY	2,924	1,900	6,749	2,500	-170.0%
MISCELLANEOUS	28,883	35,345	36,837	55,513	33.6%
<b>TOTAL EXPENSES</b>	<b>847,261</b>	<b>955,174</b>	<b>978,893</b>	<b>1,280,783</b>	<b>23.6%</b>
<b>TOTAL REVENUES</b>	<b>800,378</b>	<b>747,491</b>	<b>826,064</b>	<b>1,616,575</b>	<b>48.9%</b>



**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED MARCH 31, 2005, 2004 AND 2003**

	<b>2003 TOTAL OBLIGATIONS</b>	<b>2004 TOTAL OBLIGATIONS</b>	<b>2005 TOTAL OBLIGATIONS</b>	<b>2005 MODIFIED BUDGET</b>	<b>2005 PERCENTAGE UNOBLIGATED</b>
<b><u>ECONOMIC DEVELOPMENT</u></b>					
SALARIES & WAGES	164,716	69,977	73,904	157,867	53.2%
EMPLOYEE BENEFITS	27,615	29,265	20,532	36,572	43.9%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	271	324	570	1,000	43.0%
OTHER PURCHASED SERVICES	9,047	5,905	10,346	25,550	59.5%
SUPPLIES & MATERIALS	944	895	2,319	2,400	3.4%
CAPITAL OUTLAY					
MISCELLANEOUS	1,138	6,673	1,267	2,000	36.7%
<b>TOTAL EXPENSES</b>	<b>203,731</b>	<b>113,039</b>	<b>108,938</b>	<b>225,389</b>	<b>51.7%</b>
<b>TOTAL REVENUES</b>	<b>42,012</b>	<b>837,543</b>	<b>70,901</b>	<b>120,000</b>	<b>40.9%</b>
<b><u>SOLICITOR</u></b>					
SALARIES & WAGES	492,483	518,316	529,167	710,003	25.5%
EMPLOYEE BENEFITS	384,859	488,249	463,530	220,517	-110.2%
PURCHASED PROFESSIONAL SERVICES	(1,561)	1,764	248	1,125	78.0%
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES	235,366	79,049	209,407	11,793	-1675.7%
SUPPLIES & MATERIALS	12,758	9,114	8,389	11,550	27.4%
CAPITAL OUTLAY					
MISCELLANEOUS	4,347	11,225	26,429	30,145	12.3%
<b>TOTAL EXPENSES</b>	<b>1,128,252</b>	<b>1,107,717</b>	<b>1,237,170</b>	<b>985,133</b>	<b>-25.6%</b>
<b>TOTAL REVENUES</b>	<b>474,102</b>	<b>354,152</b>	<b>433,284</b>	<b>398,918</b>	<b>-8.6%</b>
<b><u>FINANCE</u></b>					
SALARIES & WAGES	\$ 509,088	\$ 531,913	\$ 565,947	\$ 759,248	25.5%
EMPLOYEE BENEFITS	92,508	155,858	149,141	202,587	26.4%
PURCHASED PROFESSIONAL SERVICES	199,833	212,330	116,306	206,606	43.7%
PURCHASED PROPERTY SERVICES	1,365	4,058	40,710	41,600	2.1%
OTHER PURCHASED SERVICES	17,918	29,576	23,412	31,654	26.0%
SUPPLIES & MATERIALS	8,173	10,421	6,758	9,600	29.6%
CAPITAL OUTLAY			216	1,260	82.9%
MISCELLANEOUS	76,613	250,115	82,959	82,300	-0.8%
<b>TOTAL EXPENSES</b>	<b>905,498</b>	<b>1,194,271</b>	<b>985,449</b>	<b>1,334,855</b>	<b>26.2%</b>
<b>TOTAL REVENUES</b>	<b>2,897,816</b>	<b>5,211,807</b>	<b>3,502,003</b>	<b>6,731,940</b>	<b>48.0%</b>
<b><u>INFORMATION SYSTEMS</u></b>					
SALARIES & WAGES	702,041	775,482	789,926	1,081,943	27.0%
EMPLOYEE BENEFITS	160,682	285,079	256,667	374,285	31.4%
PURCHASED PROFESSIONAL SERVICES	11,600	12,960	11,600	11,600	0.0%
PURCHASED PROPERTY SERVICES	411,449	376,607	342,687	497,032	31.1%
OTHER PURCHASED SERVICES	114,187	79,517	81,957	100,466	18.4%
SUPPLIES & MATERIALS	22,310	12,229	31,144	31,800	2.1%
CAPITAL OUTLAY	(6,194)	89,067	83,131		
MISCELLANEOUS	323	600	884	650	-36.0%
<b>TOTAL EXPENSES</b>	<b>1,416,398</b>	<b>1,631,541</b>	<b>1,597,996</b>	<b>2,097,776</b>	<b>23.8%</b>
<b>TOTAL REVENUES</b>	<b>4,151</b>	<b>13,267</b>	<b>14,040</b>	<b>31,982</b>	<b>56.1%</b>

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED MARCH 31, 2005, 2004 AND 2003**

	<b>2003 TOTAL OBLIGATIONS</b>	<b>2004 TOTAL OBLIGATIONS</b>	<b>2005 TOTAL OBLIGATIONS</b>	<b>2005 MODIFIED BUDGET</b>	<b>2005 PERCENTAGE UNOBLIGATED</b>
<b><u>MAYOR'S</u></b>					
SALARIES & WAGES	147,328	150,687	150,059	201,464	25.5%
EMPLOYEE BENEFITS	36,650	55,674	46,862	69,772	32.8%
PURCHASED PROFESSIONAL SERVICES				400	100.0%
PURCHASED PROPERTY SERVICES				7,823	53.8%
OTHER PURCHASED SERVICES	4,337	3,964	3,614		
SUPPLIES & MATERIALS	659	810	600	2,014	70.2%
CAPITAL OUTLAY					
MISCELLANEOUS	(1,553)			2,897	100.0%
<b>TOTAL EXPENSES</b>	<b>187,421</b>	<b>211,135</b>	<b>201,135</b>	<b>284,370</b>	<b>29.3%</b>
<b>TOTAL REVENUES</b>					
<b><u>YOUTH SERVICES</u></b>					
SALARIES & WAGES	\$ 299,566	\$ 291,025	\$ 280,758	\$ 393,252	28.6%
EMPLOYEE BENEFITS	57,824	88,464	74,186	118,613	37.5%
PURCHASED PROFESSIONAL SERVICES	860	913	100	3,000	96.7%
PURCHASED PROPERTY SERVICES	20,479	15,202	8,044	10,775	25.3%
OTHER PURCHASED SERVICES	5,528	4,243	8,128	12,376	34.3%
SUPPLIES & MATERIALS	2,663	2,288	2,063	3,564	42.1%
CAPITAL OUTLAY	(199)		90	3,036	97.0%
MISCELLANEOUS	1,676	842	3,578	5,564	35.7%
<b>TOTAL EXPENSES</b>	<b>388,397</b>	<b>402,977</b>	<b>376,947</b>	<b>550,180</b>	<b>31.5%</b>
<b>TOTAL REVENUES</b>	<b>45</b>		<b>4,594</b>		
<b><u>HUMAN RESOURCES</u></b>					
SALARIES & WAGES	441,330	455,150	436,649	615,470	29.1%
EMPLOYEE BENEFITS	1,563,097	(395,971)	829,516	299,199	-177.2%
PURCHASED PROFESSIONAL SERVICES	12,175	28,905	36,281	42,963	15.6%
PURCHASED PROPERTY SERVICES				150	100.0%
OTHER PURCHASED SERVICES	17,380	11,288	8,429	29,839	71.8%
SUPPLIES & MATERIALS	3,364	7,186	4,009	9,967	59.8%
CAPITAL OUTLAY	2,342	9,050	15	3,815	99.6%
MISCELLANEOUS	13,236	(1,757)	2,984	9,800	69.6%
<b>TOTAL EXPENSES</b>	<b>2,052,924</b>	<b>113,851</b>	<b>1,317,883</b>	<b>1,011,203</b>	<b>-30.3%</b>
<b>TOTAL REVENUES</b>	<b>37,440</b>	<b>19,430</b>	<b>2,388</b>	<b>23,500</b>	<b>89.8%</b>
<b><u>PLANNING</u></b>					
SALARIES & WAGES	515,695	492,209	493,968	663,830	25.6%
EMPLOYEE BENEFITS	103,501	168,470	137,586	201,364	31.7%
PURCHASED PROFESSIONAL SERVICES		5,120			
PURCHASED PROPERTY SERVICES	1,855	572	1,242	1,150	-8.0%
OTHER PURCHASED SERVICES	13,101	6,463	2,132	7,924	73.1%
SUPPLIES & MATERIALS	2,378	2,642	915	1,100	16.8%
CAPITAL OUTLAY		2,385			
MISCELLANEOUS	903	270	(275)		
<b>TOTAL EXPENSES</b>	<b>637,433</b>	<b>678,131</b>	<b>635,568</b>	<b>875,368</b>	<b>27.4%</b>
<b>TOTAL REVENUES</b>	<b>238,880</b>	<b>217,197</b>	<b>171,527</b>	<b>319,000</b>	<b>46.2%</b>

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED MARCH 31, 2005, 2004 AND 2003**

	<b>2003 TOTAL OBLIGATIONS</b>	<b>2004 TOTAL OBLIGATIONS</b>	<b>2005 TOTAL OBLIGATIONS</b>	<b>2005 MODIFIED BUDGET</b>	<b>2005 PERCENTAGE UNOBLIGATED</b>
<b><u>BUILDING MAINTENANCE DIVISION</u></b>					
SALARIES & WAGES	\$ 462,122	\$ 504,454	\$ 611,547	\$ 876,967	30.3%
EMPLOYEE BENEFITS	116,423	192,748	205,640	317,489	35.2%
PURCHASED PROFESSIONAL SERVICES	4,280	741	1,692	5,255	67.8%
PURCHASED PROPERTY SERVICES	271,003	257,166	267,390	347,700	23.1%
OTHER PURCHASED SERVICES	3,512,375	3,676,725	3,970,612	4,006,265	0.9%
SUPPLIES & MATERIALS	308,993	321,302	308,085	402,817	23.5%
CAPITAL OUTLAY	7,688	7,612	21,170	27,771	23.8%
MISCELLANEOUS	221,224	203,562	214,212	357,025	40.0%
<b>TOTAL EXPENSES</b>	<b>4,904,108</b>	<b>5,164,310</b>	<b>5,600,348</b>	<b>6,341,289</b>	<b>11.7%</b>
<b>TOTAL REVENUES</b>	<b>3,187,906</b>	<b>3,088,792</b>	<b>2,852,093</b>	<b>5,544,000</b>	<b>48.6%</b>
<b><u>TAX COLLECTOR</u></b>					
SALARIES & WAGES	346,020	353,316	358,868	488,415	26.5%
EMPLOYEE BENEFITS	81,848	128,892	112,287	160,512	30.0%
PURCHASED PROFESSIONAL SERVICES	8,430	8,719	7,764	20,000	61.2%
PURCHASED PROPERTY SERVICES	1,704	2,556		992	100.0%
OTHER PURCHASED SERVICES	19,501	18,772	23,605	38,040	37.9%
SUPPLIES & MATERIALS	2,100	1,775	1,968	9,750	79.8%
CAPITAL OUTLAY					
MISCELLANEOUS	54	24	38	200	81.0%
<b>TOTAL EXPENSES</b>	<b>459,657</b>	<b>514,054</b>	<b>504,530</b>	<b>717,909</b>	<b>29.7%</b>
<b>TOTAL REVENUES</b>	<b>10,729,002</b>	<b>11,438,263</b>	<b>11,854,577</b>	<b>16,170,400</b>	<b>26.7%</b>
<b><u>FIRE</u></b>					
SALARIES & WAGES	9,604,056	10,453,668	10,751,737	14,300,894	24.8%
EMPLOYEE BENEFITS	2,428,547	3,232,716	3,338,139	4,810,757	30.6%
PURCHASED PROFESSIONAL SERVICES	9,839	5,120	10,731	15,760	31.9%
PURCHASED PROPERTY SERVICES	247,465	261,372	211,015	328,891	35.8%
OTHER PURCHASED SERVICES	80,953	62,757	100,832	159,644	36.8%
SUPPLIES & MATERIALS	231,846	294,900	327,855	395,131	17.0%
CAPITAL OUTLAY	25,811	74,094	436,813	50,822	-759.5%
MISCELLANEOUS	12,186	29,026	17,855	22,388	20.2%
<b>TOTAL EXPENSES</b>	<b>12,640,703</b>	<b>14,413,653</b>	<b>15,194,977</b>	<b>20,084,287</b>	<b>24.3%</b>
<b>TOTAL REVENUES</b>	<b>327,213</b>	<b>332,728</b>	<b>457,460</b>	<b>347,250</b>	<b>-31.7%</b>
<b><u>POLICE</u></b>					
SALARIES & WAGES	\$ 9,797,641	\$ 10,281,267	\$ 10,476,535	\$ 14,498,056	27.7%
EMPLOYEE BENEFITS	2,449,310	2,861,848	2,933,131	4,257,982	31.1%
PURCHASED PROFESSIONAL SERVICES	4,063	4,342	3,921	8,000	51.0%
PURCHASED PROPERTY SERVICES	258,468	265,148	234,436	258,900	9.4%
OTHER PURCHASED SERVICES	269,409	212,493	216,342	202,616	-6.8%
SUPPLIES & MATERIALS	380,593	399,382	416,884	470,100	11.3%
CAPITAL OUTLAY	6,586	3,786	5,658	7,900	28.4%
MISCELLANEOUS	159,288	68,711	79,186	189,470	58.2%
<b>TOTAL EXPENSES</b>	<b>13,325,358</b>	<b>14,096,977</b>	<b>14,366,093</b>	<b>19,893,024</b>	<b>27.8%</b>
<b>TOTAL REVENUES</b>	<b>1,179,300</b>	<b>1,606,547</b>	<b>1,324,398</b>	<b>2,077,309</b>	<b>36.2%</b>

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED MARCH 31, 2005, 2004 AND 2003**

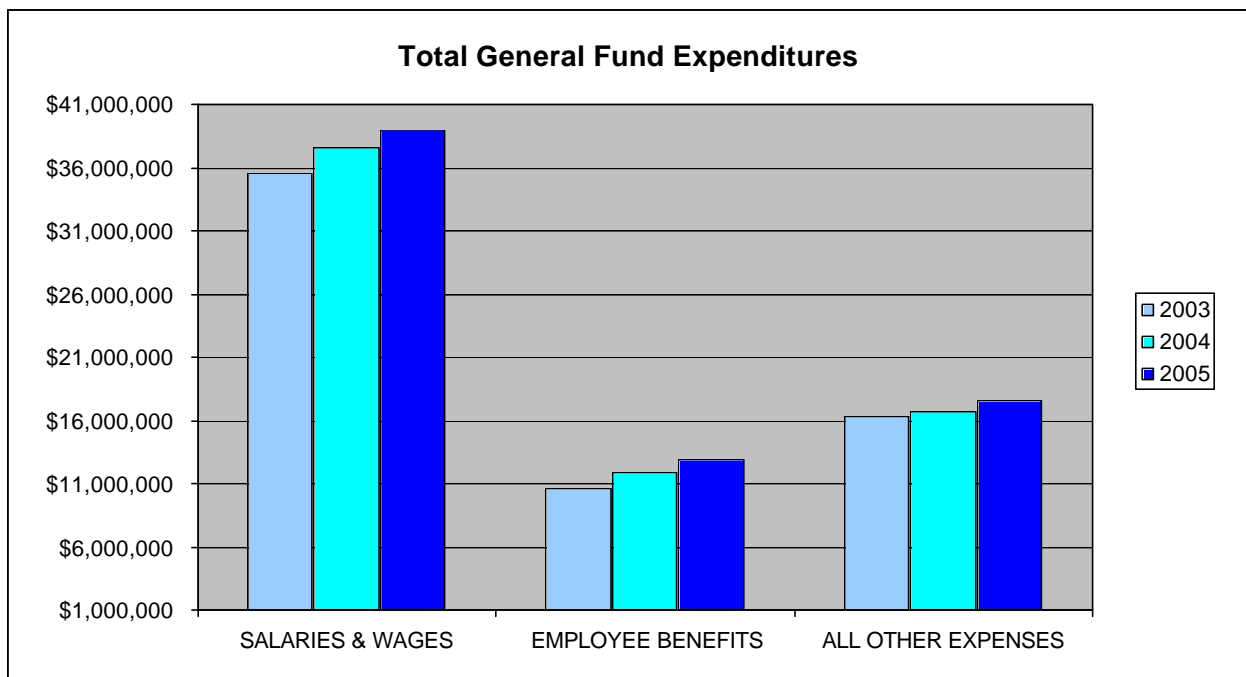
	<b>2003 TOTAL OBLIGATIONS</b>	<b>2004 TOTAL OBLIGATIONS</b>	<b>2005 TOTAL OBLIGATIONS</b>	<b>2005 MODIFIED BUDGET</b>	<b>2005 PERCENTAGE UNOBLIGATED</b>
<b><u>HEALTH</u></b>					
SALARIES & WAGES	1,367,464	1,379,280	1,527,000	2,268,494	32.7%
EMPLOYEE BENEFITS	302,201	547,807	467,650	771,242	39.4%
PURCHASED PROFESSIONAL SERVICES	2,982	1,032	2,851	10,000	71.5%
PURCHASED PROPERTY SERVICES	3,741	9,489	11,475	17,650	35.0%
OTHER PURCHASED SERVICES	66,372	11,286	18,388	33,396	44.9%
SUPPLIES & MATERIALS	48,409	63,019	69,005	70,300	1.8%
CAPITAL OUTLAY	3,823	5,287	880		
MISCELLANEOUS	(12,070)	14,373	10,716	17,030	37.1%
<b>TOTAL EXPENSES</b>	<b>1,782,922</b>	<b>2,031,573</b>	<b>2,107,965</b>	<b>3,188,112</b>	<b>33.9%</b>
<b>TOTAL REVENUES</b>	<b>922,623</b>	<b>940,310</b>	<b>682,289</b>	<b>2,003,513</b>	<b>65.9%</b>
<b><u>HIGHWAY</u></b>					
SALARIES & WAGES	5,678,845	5,883,888	6,327,240	8,166,519	22.5%
EMPLOYEE BENEFITS	1,640,688	2,238,078	2,207,990	2,955,061	25.3%
PURCHASED PROFESSIONAL SERVICES	5,188	2,409	1,820	7,350	75.2%
PURCHASED PROPERTY SERVICES	3,637,485	3,861,776	3,883,320	4,986,577	22.1%
OTHER PURCHASED SERVICES	217,594	191,754	160,644	226,837	29.2%
SUPPLIES & MATERIALS	1,006,609	830,983	1,480,178	1,472,400	-0.5%
CAPITAL OUTLAY	7,579	14,023	3,585	49,000	92.7%
MISCELLANEOUS	802,566	791,520	851,927	1,028,314	17.2%
<b>TOTAL EXPENSES</b>	<b>12,996,554</b>	<b>13,814,431</b>	<b>14,916,704</b>	<b>18,892,058</b>	<b>21.0%</b>
<b>TOTAL REVENUES</b>	<b>2,993,095</b>	<b>2,802,452</b>	<b>2,765,980</b>	<b>3,505,041</b>	<b>21.1%</b>
<b><u>TRAFFIC</u></b>					
SALARIES & WAGES	\$ 485,837	\$ 527,803	\$ 562,911	\$ 721,114	21.9%
EMPLOYEE BENEFITS	130,332	196,569	194,996	304,842	36.0%
PURCHASED PROFESSIONAL SERVICES	24,240	21,737	19,448	28,380	31.5%
PURCHASED PROPERTY SERVICES	869,140	948,917	751,143	1,195,382	37.2%
OTHER PURCHASED SERVICES	504,305	438,958	393,512	580,906	32.3%
SUPPLIES & MATERIALS	218,323	295,187	187,791	267,747	29.9%
CAPITAL OUTLAY					
MISCELLANEOUS	3,967	3,456	3,240	730	-343.8%
<b>TOTAL EXPENSES</b>	<b>2,236,144</b>	<b>2,432,627</b>	<b>2,113,041</b>	<b>3,099,101</b>	<b>31.8%</b>
<b>TOTAL REVENUES</b>	<b>3,176,458</b>	<b>3,151,809</b>	<b>3,094,756</b>	<b>4,627,427</b>	<b>33.1%</b>
<b><u>WELFARE</u></b>					
SALARIES & WAGES	314,779	338,293	336,463	485,949	30.8%
EMPLOYEE BENEFITS	63,783	115,616	109,414	149,239	26.7%
PURCHASED PROFESSIONAL SERVICES	1,588	135,829	144,070	177,500	18.8%
PURCHASED PROPERTY SERVICES	48,756	23,634	2,348	3,900	39.8%
OTHER PURCHASED SERVICES	85,707	61,227	29,177	11,803	-147.2%
SUPPLIES & MATERIALS	4,300	2,927	1,129	4,450	74.6%
CAPITAL OUTLAY				500	100.0%
MISCELLANEOUS	459,507	273,919	289,863	388,785	25.4%
<b>TOTAL EXPENSES</b>	<b>978,420</b>	<b>951,445</b>	<b>912,464</b>	<b>1,222,126</b>	<b>25.3%</b>
<b>TOTAL REVENUES</b>	<b>83,911</b>	<b>68,411</b>	<b>71,813</b>	<b>85,000</b>	<b>15.5%</b>

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED MARCH 31, 2005, 2004 AND 2003**

	<b>2003 TOTAL OBLIGATIONS</b>	<b>2004 TOTAL OBLIGATIONS</b>	<b>2005 TOTAL OBLIGATIONS</b>	<b>2005 MODIFIED BUDGET</b>	<b>2005 PERCENTAGE UNOBLIGATED</b>
<b><u>PARKS, RECREATION &amp; CEMETERY</u></b>					
SALARIES & WAGES	1,365,792	1,375,471	1,442,738	1,912,172	24.5%
EMPLOYEE BENEFITS	284,818	387,717	403,715	516,407	21.8%
PURCHASED PROFESSIONAL SERVICES	432	477	598	1,000	40.2%
PURCHASED PROPERTY SERVICES	59,878	65,537	63,463	103,700	38.8%
OTHER PURCHASED SERVICES	31,307	39,262	80,269	58,742	-36.6%
SUPPLIES & MATERIALS	169,092	177,775	211,362	326,137	35.2%
CAPITAL OUTLAY	10,510	25,962	15,460	45,000	65.6%
MISCELLANEOUS	227,075	263,878	244,916	451,782	45.8%
<b>TOTAL EXPENSES</b>	<b>2,148,904</b>	<b>2,336,079</b>	<b>2,462,521</b>	<b>3,414,940</b>	<b>27.9%</b>
<b>TOTAL REVENUES</b>	<b>368,985</b>	<b>172,582</b>	<b>408,791</b>	<b>655,050</b>	<b>37.6%</b>
<b><u>LIBRARY</u></b>					
SALARIES & WAGES	\$ 1,073,468	\$ 1,110,866	\$ 1,156,407	\$ 1,570,620	26.4%
EMPLOYEE BENEFITS	253,331	406,145	371,192	510,599	27.3%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	63,098	65,250	72,803	73,200	0.5%
OTHER PURCHASED SERVICES	11,075	9,405	11,690	64,538	81.9%
SUPPLIES & MATERIALS	203,488	201,214	217,991	289,989	24.8%
CAPITAL OUTLAY					
MISCELLANEOUS	689	907	220	400	45.0%
<b>TOTAL EXPENSES</b>	<b>1,605,149</b>	<b>1,793,787</b>	<b>1,830,303</b>	<b>2,509,346</b>	<b>27.1%</b>
<b>TOTAL REVENUES</b>					
<b><u>ELDERLY SERVICES</u></b>					
SALARIES & WAGES	117,690	122,673	126,180	168,588	25.2%
EMPLOYEE BENEFITS	41,027	61,589	50,484	70,219	28.1%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	48,734	94,633	20,290	20,848	2.7%
OTHER PURCHASED SERVICES	4,090	2,759	3,421	4,963	31.1%
SUPPLIES & MATERIALS	8,600	7,227	19,216	19,911	3.5%
CAPITAL OUTLAY					
MISCELLANEOUS	77	75	75	75	0.0%
<b>TOTAL EXPENSES</b>	<b>220,218</b>	<b>288,956</b>	<b>219,666</b>	<b>284,604</b>	<b>22.8%</b>
<b>TOTAL REVENUES</b>					
<b><u>MCTV</u></b>					
SALARIES & WAGES	119,646	242,898	219,701	307,342	28.5%
EMPLOYEE BENEFITS	34,106	24,526		26,400	100.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES					
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS	21,867	34,073		83,738	100.0%
<b>TOTAL EXPENSES</b>	<b>175,619</b>	<b>301,497</b>	<b>219,701</b>	<b>417,480</b>	<b>47.4%</b>
<b>TOTAL REVENUES</b>					

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED MARCH 31, 2005, 2004 AND 2003**

	<b>2003 TOTAL OBLIGATIONS</b>	<b>2004 TOTAL OBLIGATIONS</b>	<b>2005 TOTAL OBLIGATIONS</b>	<b>2005 MODIFIED BUDGET</b>	<b>2005 PERCENTAGE UNOBLIGATED</b>
<b><u>TOTAL GENERAL FUND</u></b>					
SALARIES & WAGES	\$ 35,550,137	\$ 37,568,315	\$ 38,989,367	\$ 52,715,248	26.0%
EMPLOYEE BENEFITS	10,621,252	11,869,068	12,952,315	17,213,045	24.8%
ALL OTHER EXPENSES	16,321,540	16,678,400	17,591,399	21,026,478	16.3%
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>62,492,929</b>	<b>66,115,783</b>	<b>69,533,081</b>	<b>90,954,771</b>	<b>23.6%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>29,514,011</b>	<b>32,862,365</b>	<b>30,914,057</b>	<b>46,988,537</b>	<b>34.2%</b>



**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED MARCH 31, 2005, 2004 AND 2003**

	<b>2003 TOTAL OBLIGATIONS</b>	<b>2004 TOTAL OBLIGATIONS</b>	<b>2005 TOTAL OBLIGATIONS</b>	<b>2005 MODIFIED BUDGET</b>	<b>2005 PERCENTAGE UNOBLIGATED</b>
<b>AGGREGATION</b>					
SALARIES & WAGES	\$ 31,837	\$ 52,212	\$ 23,262	\$ 251,224	90.7%
EMPLOYEE BENEFITS	6,246	32,253	7,032	103,608	93.2%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES				1,800	100.0%
OTHER PURCHASED SERVICES	1,583	1,204	1,714	139,750	98.8%
SUPPLIES & MATERIALS		90		4,800	100.0%
CAPITAL OUTLAY		1,713	1,828	10,000	81.7%
MISCELLANEOUS	58,676	24,437	27,757	323,500	91.4%
<b>TOTAL EXPENSES</b>	<b>98,342</b>	<b>111,909</b>	<b>61,593</b>	<b>834,682</b>	<b>92.6%</b>
<b>TOTAL REVENUES</b>	<b>56,976</b>	<b>55,661</b>	<b>48,505</b>	<b>1,440,200</b>	<b>96.6%</b>
<b>AVIATION</b>					
SALARIES & WAGES	2,502,530	2,742,469	3,124,913	4,370,062	28.5%
EMPLOYEE BENEFITS	724,766	873,924	980,925	1,654,307	40.7%
PURCHASED PROFESSIONAL SERVICES	271,659	423,677	540,201	655,000	17.5%
PURCHASED PROPERTY SERVICES	8,975,415	9,342,354	11,371,596	9,858,500	-15.3%
OTHER PURCHASED SERVICES	1,448,391	1,443,025	1,566,969	1,295,360	-21.0%
SUPPLIES & MATERIALS	2,174,064	2,291,093	3,270,235	3,765,100	13.1%
CAPITAL OUTLAY	290,081	236,078	143,519	562,500	74.5%
MISCELLANEOUS	16,343,410	17,514,157	25,397,896	29,237,500	13.1%
<b>TOTAL EXPENSES</b>	<b>32,730,316</b>	<b>34,866,777</b>	<b>46,396,254</b>	<b>51,398,329</b>	<b>9.7%</b>
<b>TOTAL REVENUES</b>	<b>46,078,159</b>	<b>33,009,220</b>	<b>46,156,323</b>	<b>54,403,450</b>	<b>15.2%</b>
<b>ENVIRONMENTAL PROTECTION</b>					
SALARIES & WAGES	1,356,189	1,478,668	1,485,106	2,194,962	32.3%
EMPLOYEE BENEFITS	345,580	463,040	471,300	753,852	37.5%
PURCHASED PROFESSIONAL SERVICES	31,389	29,755	62,951	91,000	30.8%
PURCHASED PROPERTY SERVICES	355,727	423,334	330,500	483,110	31.6%
OTHER PURCHASED SERVICES	131,756	132,782	141,453	238,666	40.7%
SUPPLIES & MATERIALS	1,405,179	1,549,952	1,931,397	2,427,950	20.5%
CAPITAL OUTLAY	10,750	19,467	29,252	61,475	52.4%
MISCELLANEOUS	6,962,367	7,307,998	7,420,956	8,333,972	11.0%
<b>TOTAL EXPENSES</b>	<b>10,598,937</b>	<b>11,404,996</b>	<b>11,872,915</b>	<b>14,584,987</b>	<b>18.6%</b>
<b>TOTAL REVENUES</b>	<b>9,249,021</b>	<b>10,231,868</b>	<b>10,266,170</b>	<b>14,336,020</b>	<b>28.4%</b>
<b>RECREATION</b>					
SALARIES & WAGES	914,755	967,274	964,661	1,352,018	28.7%
EMPLOYEE BENEFITS	168,633	281,141	244,589	349,097	29.9%
PURCHASED PROFESSIONAL SERVICES	31,330	44,386	5,423	4,700	-15.4%
PURCHASED PROPERTY SERVICES	59,316	58,906	69,979	117,750	40.6%
OTHER PURCHASED SERVICES	63,590	66,978	76,503	96,400	20.6%
SUPPLIES & MATERIALS	287,691	262,648	330,207	533,350	38.1%
CAPITAL OUTLAY		6,450	3,575	33,500	89.3%
MISCELLANEOUS	84,711	62,965	108,624	404,088	73.1%
<b>TOTAL EXPENSES</b>	<b>1,610,026</b>	<b>1,750,748</b>	<b>1,803,561</b>	<b>2,890,903</b>	<b>37.6%</b>
<b>TOTAL REVENUES</b>	<b>1,522,216</b>	<b>1,799,337</b>	<b>1,604,866</b>	<b>2,461,968</b>	<b>34.8%</b>



**Prepared by  
FINANCE DEPARTMENT  
CITY OF MANCHESTER  
One City Hall Plaza  
Manchester, New Hampshire 03101  
Phone: (603) 624-6460  
Fax: (603) 624-6549  
Website: [www.manchesternh.gov](http://www.manchesternh.gov)  
E-Mail: [Finance@manchesternh.gov](mailto:Finance@manchesternh.gov)**